



Whistleblower Policy

Policy Number	Effective Date	April 2023
AKFA-POL_019	Next Review Date	April 2026
	Sponsor	Country Director
	Approval/Authorisation	Board

1. Introduction

- 1.1. Aga Khan Foundation Australia Limited (“AKF Australia”, “AKF”) (ABN 69 663 072 124) is committed to the highest standards of legal and ethical business conduct in accordance with the AKDN Code of Business Conduct, which is based transparency, honesty, trust, probity, equity and accountability.
- 1.2. AKF Australia recognises the difficulties or discomfort that sometimes arises for individuals who wish to disclose instances of serious misconduct. This policy and procedure set out the seriousness with which we take these issues, our intent to encourage reporting of such issues, and the procedures that individuals should do if they believe that malpractice or misconduct has taken place.
- 1.3. This whistleblowing policy provides guidance to raise concerns about individual or collective conduct, consistent with protections under the Corporations Act 2001 (Cth) (whistleblower provisions, Part 9.4AAA) and, for tax-related disclosures, the Taxation Administration Act 1953 (Cth).

2. Purpose

- 2.1. The purpose of this policy is to outline AKF Australia’s commitment to providing an environment which supports staff, volunteers, interns, board members, partners and contractors to raise issues of misconduct without concern of retribution, knowing that AKF Australia have appropriate mechanisms in place to both respond to allegations and protect the Whistleblower.
- 2.2. When an individual reports Misconduct, AKF Australia is committed to ensuring:
 - Any such Misconduct is quickly addressed
 - The interests of our beneficiaries are protected
 - The reputation of the organisation is preserved;
 - Any potential recurrence is prevented for the future, and that
 - Any individual raising concerns will be supported and protected from victimisation or recrimination.

3. Scope

- 3.1. This policy applies to current and former AKF Australia employees, board members, volunteers, AKF and AKDN employees, contractors, consultants, partners and suppliers (whether they are full time, part-time or casual), members of the public and any relative, spouse, or dependent of any of these individuals.



Whistleblower Policy

4. Policy

4.1. What is Misconduct?

For a disclosure to be protected, the Whistleblower must have reasonable grounds to suspect that the information they are reporting is about one or more of the following:

- misconduct, which includes fraud, negligence, default, breach of trust, breach of duty, exploitation, harassment and abuse
- an improper state of affairs or circumstances, for example behaviour and practices that may cause harm
- activities that constitute an offence against, or a contravention of, the Corporations Act 2001, the Australian Securities and Investment Commission Act 2001, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, the Superannuation Industry (Supervision) Act 1993 or any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more
- activities that represent a danger to the public or the financial system
- activities that are prescribed by regulation

In this policy, these types of conduct are referred to as “**Misconduct**”. This includes for example conduct that is one or more of the following:

- dishonest, fraudulent, corrupt
- illegal, including criminal behaviour (e.g. theft, illicit drug sale/use, violence or threatened violence and criminal damage against property)
- A wilful breach of AKF Australia's policies or Code of Conduct or the ACFID Code of Conduct
- in any way connected to abuse or exploitation of a child or an adult
- bullying, discrimination, harassment or other serious unacceptable behaviour
- likely to cause serious or substantial waste, misuse or mismanagement of resources
- likely to cause a significant risk to health and safety
- likely to cause substantial financial or non-financial loss
- a serious misuse of information, including use or disclosure of information obtained in the course of a staff member's employment for their own benefit or advantage
- an attempt to conceal, or delay disclosure of any of the above conduct.

This policy does not apply to personal work-related grievances. A personal work-related grievance is one that has implications for a specific person or people and does not also have significant implications for AKF Australia. Grievances of this nature should be discussed with your Line Manager, the Country Director and/or the Global HR team.

A personal work grievance may still qualify for Whistleblower protections in certain circumstances. For example, where there is also an allegation of illegal activity of the organisation, or where the report includes information about Misconduct beyond an individual's circumstances that demonstrates a systemic issue, or if a Whistleblower is concerned about victimisation resulting from a protected disclosure under this policy.



Whistleblower Policy

This policy does not apply to complaints as defined in the AKF Australia Complaints Policy, i.e. dissatisfaction about the standards of service, actions or lack of action by AKF Australia or its staff, partners or anybody directly involved in the delivery of our work that do not relate to misconduct. Complaints will be handled according to the AKF Australia Complaints Policy.

4.2. Reporting Misconduct

Reports can be made in writing or verbally and should include as much detail as possible and, where feasible, supporting evidence. You can make an anonymous report however it is noted that this may make it difficult to investigate if AKF Australia is unable to contact you for further information and to offer you practical support.

Whistleblowing reports must be made on reasonable grounds. For a report to be investigated, it must contain enough information to form a reasonable basis for investigation. It should include information such as:

- The nature of the alleged breach;
- The person or persons responsible for the breach;
- The facts on which the complainant's belief that a breach has occurred, and has been committed by the person named, are founded (i.e. possible witnesses, date, time, location, evidence of the events such as documents or emails);
- The nature and whereabouts of any further evidence that would substantiate the allegations (if known);
- Any steps that have been taken to report the matter elsewhere or resolve the concern. The absence of evidence will be considered in deciding whether to open an investigation into the matter, however, absence of such evidence is not an absolute bar to the activation of an investigation.

4.2.1. Who to Make a Report to

A Whistleblower or recipient of a whistleblowing complaint must make their disclosure to an Eligible Recipient.

The following are Eligible Recipients:

- The AKF Australia Country Director unless the report is in relation to the Country Director, in which case they will immediately inform the Board Chair;
- The Chair or member of the AKF Australia Board. When the Board Chair receives a report, they will inform the Country Director, unless the report is in relation to the Chief Executive Officer;
- AKF's Global Safeguarding Lead or AKF's Global Director of Operations or the AKDN HR Director & AKF Human Resources Committee member. Their respective details can be found in Annexe 1
- Through the SafeCall Speak Up Service ' hotline or web platform, which is an external, independent service provider available for AKF staff around the globe. This service is available 24 hours a day and you can talk to someone in your own language. The call handlers will take details of your concern and then pass this on to AKF Global Safeguarding Lead – See annexe 1 for details.



Whistleblower Policy

- The Australian Securities and Investment Commission (ASIC) or The Australian Prudential Regulatory Authority (APRA);
- A legal practitioner, if someone is seeking legal advice about whether the protections will apply to them.

If the Whistleblower feels that their confidentiality has been breached, they can lodge a complaint with a regulator, such as ASIC, APRA or the ATO, for investigation. AKF Australia may also take disciplinary action against individuals that breach the confidentiality of a Whistleblower, including summary dismissal.

4.2.2. Whistleblower Protections

AKF Australia will make every effort to protect those who make a whistleblowing disclosure in good faith and on reasonable grounds as follows:

4.2.3. Protection of identity

Except for situations where disclosure is permissible (below) it is illegal to reveal the identity of a Whistleblower or to disclose information that is likely to lead to identification of the person. Investigation of reports will be done in a way that does not identify the discloser as the source of the information.

A Whistleblower's identity may be disclosed under law if:

- they consent in writing to the disclosure
- the disclosure is required by law;
- the disclosure is made to ASIC, APRA or the AFP;
- the disclosure is made to a Legal Practitioner for the purpose of obtaining advice;
- the disclosure is authorised under the Corporations Act 2001 (Cth); and/or

In the course of investigating the Whistleblowers report, AKF Australia may be able to disclose information that is reasonably necessary to conduct the investigation as long as:

- The information does not include the Whistleblowers identity;
- AKF Australia has taken all reasonable steps to reduce the risk that the Whistleblower will be identified from the information. Reasonable steps could include, among other things, removing the Whistleblower's name, position title, team and other identifying details from their disclosure. The investigator could also investigate the concern without commenting on or attributing the source, or after masking the source.

4.2.4. Protection from detriment

AKF Australia will not tolerate any detriment inflicted on Whistleblowers due to making or intending to make a report under this policy, including any of the following behaviours of AKF Australia People towards the Whistleblower:

- Bullying, harassment, threats, intimidation, harm or injury;
- Retaliation, dismissal, suspension, demotion or termination of role;



Whistleblower Policy

- Discrimination (direct or indirect);
- Victimisation or vilification;
- Damage to their property, business, financial position or reputation;
- Revelation of their identity as a Whistleblower without their consent or contrary to law;
- Threat to carry out any of the above actions.

This protection applies regardless of whether concerns raised in a report are found to be true, providing the Whistleblower has acted honestly and ethically and made the report on reasonable grounds and applies to individuals conducting, assisting or participating in an investigation, or making a report to an external body under this policy.

If the Whistleblower believes that someone is not complying with the points outlined above, they will immediately notify the AKF's Global Safeguarding Lead or Country Director unless the report is in relation to the Country Director, in which case they will immediately inform the Board Chair. Anyone found to be victimising or disadvantaging another individual for making a report under this Policy will be disciplined and may be dismissed or subject to criminal or civil penalties.

4.2.5. Legal Protections

Whistleblowers may also be entitled to the following legal protections for making a report:

- protection from civil, criminal or administrative legal action;
- protection from having to give evidence in legal proceedings; and/or
- compensation or other legal remedy.

4.2.6. Additional Support for Whistleblowers and those involved in investigations

In addition to the above protections, AKF Australia may offer support to Whistleblowers (whether employees or not) through its Employee Assistance counselling program. This support may be offered to those who may be the subject of a Whistleblowing investigation or engaged in some other way in the investigation process. If, at any time, a potential Whistleblower is not sure whether to make a protected disclosure, they can get independent legal advice. Any discussions they have with a lawyer will be protected under this Policy and under law.

5. Investigations

Once a Whistleblower report has been received from a Whistleblower, who has provided reasonable grounds for their belief that Misconduct has occurred, an investigation of those allegations will begin as soon as practicable after the report has been received.

6. Awareness and Acknowledgement

Staff are required to read and acknowledge the Whistleblowing Policy and Guidelines on appointment (as part of induction processes), and at regular intervals. This may be embedded in refresher training.

7. Definitions

AKF Australia People: For this policy, "AKF Australia People" refers to all AKF Australia staff, volunteers, contractors, and consultants as described in the scope of the policy.



Whistleblower Policy

Complaint: Whistleblowing is different to a complaint or grievance. A complaint refers to an expression of dissatisfaction or concern regarding AKF Australia as an organisation, or a AKF Australia person, where a response or resolution may be explicitly or implicitly expected.

Eligible Recipient: See 4.2.1

Good faith: This involves sincere belief or motive without malice.

Grievance: is defined as a “problem, concern, dispute or complaint related to work or the work environment”.

Misconduct: See 4.1

Protected disclosure: Protected disclosures may relate to matters beyond criminal breaches, including breaches of tax laws, ASIC laws and APRA laws. Conduct that is not illegal but indicates systemic issues will also be disclosable. However, the protections will not extend to disclosures about personal employment or workplace grievances such as interpersonal conflicts, transfer, promotion, or disciplinary decisions.

Reportable Matter: See 2.2 and 2.3.

Whistleblower: An individual within the scope of this policy who, whether anonymously or not, reports misconduct in accordance with this Whistleblower policy.

Whistleblowing: Is the disclosure by a Whistleblower of actual or suspected activities or behaviours in an organisation which are considered to be Misconduct

8. Related policies

- AKFA Code of Conduct
- AKFA Safeguarding Policy
- AKFA Complaints Policy
- AKFA Privacy Policy
- AKFA Anti-Bribery and Corruption Policy
- AKF Anti-Fraud Policy
- AKFA Prevention of Sexual Exploitation and Harassment Policy (PSEAH)
- AKFA Child Protection Policy

9. References

- ACFID Code of Conduct
- ASIC Guidance for Taxation Administration Act 1953
- ASIC Information Sheet 238: Whistleblower rights and protections
- ASIC Information Sheet 246: Company auditor obligations under the whistleblower protection provisions
- ASIC Information Sheet 247: Company officer obligations under the whistleblower protection provisions
- Whistleblowers Corporations Act 2001 (Cth)



Whistleblower Policy

10. Revision History

10.1. Our policy, procedure, and practices will be subject to regular review.

Date	Revision Number	Change(s)	Reference Section(s)
25 th September	1	New Policy	



Whistleblower Policy

Annexe 1: Speak-Up Contact Details:

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SAFECALL <https://www.safecall.co.uk/file-a-report/>

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Local numbers (where available): <https://www.safecall.co.uk/file-a-report/telephone-numbers/>