

1. Purpose

The aim of this policy is to provide a framework which helps to identify instances of wrongdoing and provide guidance on how to raise a concern about suspected or actual unethical or unlawful conduct.

2. Scope

This policy applies to:

- Maxima (which comprises of Maxima and its controlled entities)
- Maxima employees and volunteers
- Suppliers, contractors, subcontractors, and their employees, who undertakes activities associated with Maxima.
- Relatives and dependents of any of the persons mentioned above.

A copy of this Policy will always be available on internal and external Maxima sites.

3. Definitions

Anonymity shall mean when one's identity is unknown. In the case of an anonymous Whistleblower, their identity is not known by anyone, including those who receive and investigate the report.

Confidentiality shall mean when one's identity is protected to prevent harm. In the case of a Whistleblower, their identity may be known to those receiving and investigating the report, however, is protected from the broader organisation and public.

Whistleblower shall mean the person associated with the organisation, whether it be a Director, employee, contractor or volunteer, who discloses information regarding organisational wrongdoing/misconduct, and wishes to be protected against reprisal for reporting.

Whistleblowing is the deliberate, voluntary disclosure of individual or organisation wrongdoing by a person with access to data, events or information about misconduct by the organisation.

Whistleblower Protection Officer (WPO) shall be the Chief Executive Officer, or a person who has delegated responsibility and training to take complaints and conduct investigations under this policy.

Wrongdoing shall mean the illegal, improper or unethical conduct that:

- Is in breach of legislation or regulations, or which is otherwise illegal
- Is fraudulent, dishonest or corrupt
- Perverts the course of justice
- Is an abuse of public trust
- Unreasonably endangers health safety or the environment
- Actions that result in a wastage of public money or property
- Could cause financial or non-financial damage to the organisation, or the reputation of the organisation.
- Is a breach of Maxima's Code of Conduct
- Constitutes maladministration
- Infringes on the rights of any person

4. Principles

Whistleblowing can be an effective way of uncovering fraud and other misconduct which may not be identified by internal or external controls. Maxima is committed to the principles of transparency and accountability, and views Whistleblowing as an opportunity to reflect upon organisational procedures and promote an ethical culture.

Maxima is committed to the protection of individuals who disclose information about illegal or improper conduct occurring within the organisation.

4.1 Types of reportable conduct or wrongdoing

Reportable Conduct is any suspected or actual conduct or wrongdoing that include any past, present or likely future activity which is:

- Dishonest, corrupt or unethical
- Involves theft, fraud, money laundering or misappropriation of funds
- Is a systemic, willful or serious breach of the law as it relates to Maxima, or its internal policies or processes
- Involves offering or accepting a bribe from any person
- Is illegal (e.g. illicit drug sale or use, violence or threatened violence and criminal property damage)
- Presents a significant or serious threat to the health and safety of workers
- Involves a serious mismanagement of Maxima's resources
- Involves victimisation of someone for reporting a Reportable Conduct
- Involves any instruction to cover up or attempt to cover up serious wrongdoing
- Interferes with any impending internal or external audit processes
- Presents a serious risk to the reputation or financial wellbeing of Maxima

Personal work-related grievances are not within the scope of this Policy and should be raised directly with your Line Manager or any other Maxima Manager that you feel comfortable raising the matter with. Personal work-related grievances are issues in relation to your employment with Maxima that have implications for you personally (i.e. matters solely related to your personal employment). Examples of personal work-related grievances include:

- a conflict between you and another employee;
- Alleged workplace discrimination or bullying;
- Personal disputes between staff; or
- Decisions regarding the engagement, transfer or promotion of staff.
- Decisions relating to the termination of your employment.

In some limited instances, a personal work-related grievance may be covered by this Policy, such as where the grievance arises from knowledge of unethical, illegal or fraudulent conduct

In addition, reporting conduct that involves children, young people or the vulnerable, unless it relates to the reportable conduct described above, will be managed in accordance with the Safe Organisation Policy and Reporting Suspected or Alleged Abuse.

4.2 What is Disclosable Conduct?

In circumstances where Maxima is engaged under Federal, State or Local Government contracts, reportable conduct may extend to include "disclosable conduct" and include such conduct as:

- perverts, or attempts to pervert, the course of justice;
- constitutes maladministration (i.e. conduct that breaks the law, is unreasonable, unjust, or improperly discriminatory, or based wholly or partly on improper motives);
- is an abuse of public trust;
- results in the wastage of any public money or money held by the Commonwealth / a corporate Commonwealth entity;
- results in the wastage of any property (other than money) that is owned by or held by the Commonwealth / a corporate Commonwealth entity; or
- results in a danger, or a risk of danger, to the environment.

4.3 How to make a report or disclosure?

Maxima encourages a culture of speaking up and coming forward if a person is aware, has knowledge of, or reasonably suspects that someone has, or will commit a reportable conduct or wrongdoing.

A Maxima employee may lodge a report to the WPO who is the Corporate Services Manager – Vincent Marsland either via email Vincent.marsland@maxima.com.au or by mobile 0439 644 418.

A person who is not an employee of Maxima may make a report to the WPO, who is the Chief Executive Officer – David Cockram via email David.cockram@maxima.com.au or by mobile 0413 055 910.

If the Whistleblower believes that:

- All of the WPO are involved in the breach or
- All internal measures have been taken to try to get the issue resolved; or
- The issue is significant and poses danger to health and safety;

then the matter may be reported to an external agency such as the Australian Charities and Not-for profits Commission (ACNC) <https://www.acc.gov.au>.

In cases:

- of serious illegal conduct, the police should be contacted.
- of a report under the Public Interest Disclosure Act 2013 (Cwth) employees can make a report directly to their supervisor who will subsequently be required to inform the Department. Non-employees may make a report direct to the Office of Public Integrity <https://icac.sa.gov.au/complaint-report>
- where suspicion or evidence of incorrect claims or acceptance of payment or any other activities that may be a breach of Disability Employment Scheme Grant Agreement, reports can be made through the Employment Services Tip Off Line DSS Fraud Hotline number 1800 133 611.

Reports and disclosures can be made verbally or in writing and can be anonymous. The report or disclosure should include as much information as possible, including the details of the misconduct, people involved, dates, locations any other evidence that exists. To assist with reporting a matter, the “Reportable Conduct and Disclosure Notification” Form may be completed.

A person making a report or disclosure must not make a false or vexatious claim. Protections under this Policy will not be applied to false reports or vexatious claims. Maxima may apply disciplinary proceedings to any employee who makes a false or vexatious claim.

4.4 Anonymous Reporting and Confidentiality

All reports can be made anonymously and still receive the protection provided under this Policy. However, when deciding whether to make a report anonymously, please be aware that anonymity may limit Maxima’s ability to investigate the matters reported. Maxima encourages you to disclose your identity when making a report under this Policy, as this will also enable us to monitor your wellbeing and protect you from any retaliation or detriment.

Maxima will treat all reports, as well as all confidential information acquired in the course of investigating a report, with the strictest confidence. Subject to compliance with legal requirements Maxima will only disclose the identity of the person who made the report, or any other information that is likely to lead to the identification of that person, with their prior consent or otherwise in the limited circumstances listed below.

In limited circumstances, Maxima may need to disclose the identity of the person making the report without their consent to certain third parties, including:

- Maxima’s lawyers
- The Australian Securities and Information Commission
- The Australian Charities and Not-for-profits Commission

- the Australian Federal/State Police
- the Commonwealth/State Ombudsman (where we are engaged under a relevant federal/state/local government contract)
- the Inspector-General of Intelligence and Security (where we are engaged under a relevant federal Government contract);
- any third party where the investigating authority, public authority, officer or public official is of the opinion that disclosure of our identity is necessary to investigate the matter effectively, or it is otherwise in the public interest to do so (where we are engaged under a relevant Federal/State/Local government contract)

4.5 Protection of Whistleblowers

Maxima is committed to protecting and respecting the rights of persons who make reports under this Policy and ensuring anyone who makes a report based on reasonable grounds is treated fairly and does not suffer any disadvantage.

We will take all reasonable steps to protect you from detrimental treatment and will take appropriate action where any such detrimental treatment is identified. If you consider you are subjected to detrimental treatment because you made a report based on reasonable grounds under this Policy, you should inform the WPO immediately. The WPO will ensure that the matter is investigated promptly. If a person is found to have disadvantaged or retaliated against a person because of the submission of a report, that will be grounds for disciplinary action, up to and including dismissal.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

Maxima understands that there may also be some serious repercussions for individuals who are mentioned in a report. Accordingly, Maxima will ensure their fair treatment and will extend the protections stated above to these individuals where appropriate.

4.6 False or Vexatious Reporting

Where a Whistleblower has knowingly and intentionally fabricated an accusation against an employee or associate of Maxima, for their own personal gain, or with malicious intent, they may be subjected to disciplinary action which may include dismissal, termination of services or cancellation of client relationship.

4.7 Responding to Reportable Conduct or Disclosure

The WPO will assess all reports that are received and will determine whether the matter falls under this Policy.

If the WPO determines a report does not fall under or relate to reportable conduct or disclosure, they will advise the person making the report and advise them of how the report will be handled.

4.8 Handling and investigating a reportable conduct or disclosure

Any employee who makes, or is the subject of, a report is encouraged to contact Maxima's EAP for support if required.

Upon receipt of a report or disclosure, the WPO will notify the CEO of any alleged misconduct. The person(s) accused of alleged misconduct will then be notified in line with the Performance Management Policy and Procedure.

When a report is received, the WPO may use their discretion to decide whether legal advice is sought before any action or investigation is undertaken.

All reports received will be considered seriously, and an internal investigation of the facts of the matter will be undertaken by the WPO to verify the allegations made and take further action if necessary. Depending upon the nature of the report, the WPO, in consultation with the Chief Executive Officer or Chairman of the Board, may elect to engage an external provider to undertake the investigation, and may include the police.

All investigations will be undertaken by qualified staff in applying fair and ethical principle, and as such:

- Any person accused of wrongdoing will have the presumption of innocence;
- All investigations will be conducted without bias
- Persons accused of wrongdoing will be supported throughout the process and referred to external support services if required;
- Investigations will follow the procedures of natural justice
- In circumstances where the Whistleblower is unable to remain anonymous, they must remain free from any retaliatory action.
- All disciplinary action will be proportionate to the seriousness of the breach.

The Whistleblower will be kept informed of the progress and outcomes of their reporting, including when the investigation has commenced and finalised.

Before any material is used to undertake an investigation, all personal information or reference to the Whistleblower will be redacted and will referred to in a general-neutral context.

4.9 Documentation

Throughout the course of and at the completion of the investigation conversations, interviews and communications, relevant documents will be captured and stored in a secure location.

All documentation relating to the Whistleblowing reports and investigations must be kept securely and confidentially, with access to documents granted to only those directly involved in managing and investigating the disclosure.

Any communications and documents relating to the investigation of a reportable conduct or disclosure will not be sent to an email address or to a printer that can be accessed by other staff.

5. Governing Documents

Maxima acknowledge the compliance requirements under both Commonwealth and State legislation and our relevant compliance commitments across all jurisdictions we actively undertake work activity in as follows:

- [Privacy Act 1988](#) (Cwth)
- Australian Privacy Principles
- Regulatory Guideline 270 – Whistleblower Policies (Cwth)
- Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 (Cwth)
- Corporations Act 2001 (Cwth)
- Public Interest Disclosure Act 2013 (Cwth)
- Tax Administration Act 1953 (Cwth)
- ISO 27001 Information Security Management System

For a complete list of legislation refer to the [Legal and Other Requirements Register](#).

6. Responsibilities

Briefly describe the key responsibilities and accountabilities of the roles affecting or affected by the policy (those involved in the development, implementation and management of the policy and the delivery of the outputs and outcomes).

The effective implementation of this directive requires the commitment of all personnel.

Responsibilities	
Role	Responsibilities
General Managers	<ul style="list-style-type: none">• Providing resources to ensure the requirements of this policy and supporting documents are successfully implemented within their business unit.• Approval of this policy• Overseeing the effectiveness of the policy

Risk and Quality Manager	<ul style="list-style-type: none"> Has overall responsibility for the content of this policy and its operation in Maxima
Line Managers	<ul style="list-style-type: none"> Ensuring this policy and any supporting documents are successfully implemented and communicated to their team.
All Maxima Workers	<ul style="list-style-type: none"> All employees, contractors, subcontractors and volunteers undertaking Maxima business activities are required to comply with the content of this policy and any supporting documents, and to seek guidance in the event of uncertainty as to its application.

7. Breach of Policy

Any breach of this Policy by an employee may be regarded as misconduct and may result in disciplinary action (up to and including dismissal where relevant).

A breach of this Policy may also amount to a civil or criminal contravention under the Australian whistleblower protection laws (in particular, the regime contained in the Corporations Act and the Taxation Administration Act), giving rise to significant penalties.

8. Associated Documents

- Conflict of Interest Policy (GPR 160)
- Conflict of Interest Procedure (GPR 160)
- Fraud Control Plan (GP 019)
- Information Classification Scheme (GPR 218-6)
- Performance Management Policy (GP 236-1)
- Performance Management Procedure (GPR 236-1)
- Reporting Suspected or Alleged Abuse (GPR 102-2)
- Reportable Conduct and Disclosure Notification Form (GF 252-3)
- Safe Organisation Policy (GP 102-2)
- Whistleblower Complaint Investigation Procedure (GPR 252-3)

9. Document Control

Document Owner				
Position		Incumbent	Approval Date	
General Manager, Corporate Services		Vincent Marsland	01/05/2021	
Version Control				
Date	Version	Version Details	Author	Reviewer/s
01/05/2021	1.0	Published	Evelyn Pollard Consulting	IS Working Group