

PROCEDURE

Whistleblower

How to make a Report

Whistleblowing protections will only apply to reports/disclosures of Reportable Conduct in accordance with the Whistleblower Policy and this Procedure.

Where the person has reasonable ground to suspect that an individual has engaged in Reportable Conduct, they should report the matter to the person authorised by Breakaway Toowoomba Inc. to receive Whistleblower disclosures. The authorised Whistleblower Protection Officer (WPO) is the:

- Chief Executive Officer

If the person is not comfortable or able to report Reportable Conduct internally, they may report it to ASIC.

How are reports investigated?

After receiving a report/disclosure Breakaway Toowoomba Inc. will:

- assess the report of Reportable Conduct
- consider whether there are any conflicts of interest prior to investigating
- determine whether external authorities need to be notified
- determine whether and how to investigate
- appoint a Whistleblowing Investigator if appropriate.

If an investigation is deemed necessary, it will be conducted fairly, objectively and in a timely manner. The investigation process will vary depending on the nature of the Reportable Conduct and the amount of information provided.

Any individual who are accused of misconduct in a report (a Respondent) will have an opportunity to respond to allegations before any adverse findings are made and before any disciplinary action (if appropriate) is taken.

Breakaway Toowoomba Inc. may need to speak with a Whistleblower as part of an investigation. If the identity of the Whistleblower is known, Breakaway Toowoomba Inc. will endeavour to keep them informed about the status of an investigation.

If there is insufficient information to warrant further investigation or the initial investigation immediately identifies there is no case to answer, the individual who reported the Reportable Conduct will be notified at the earliest possible opportunity.

Outcome of an Investigation

At the conclusion of the investigation, a report will be prepared outlining:

- a finding of all relevant facts
- a determination as to where the allegation(s) have been substantiated or otherwise; and
- the action that will be taken, which may include disciplinary action and dismissal.

The disciplinary action will be dependent on the severity, nature and circumstances of the Reportable Conduct.

Where possible and appropriate, having regard to Breakaway Toowoomba Inc's privacy and confidentiality obligations, the Whistleblower will be informed of the outcome of any investigation into their concerns.

Process of Investigating Reportable Conduct

All reports/disclosures will be treated seriously and investigated thoroughly. The objective of the investigation will be to locate evidence that either substantiates or refutes the claims/allegations made by the Whistleblower.

The following steps will be taken:

- A Whistleblower Investigation Officer (WIO) will be appointed by the Whistleblower Protection Officer to undertake the investigation within the (10) day of receiving a report/disclosure.
- The WIO is to review the report/disclosure and determine the appropriate approach in which to conduct the investigation.
- The WIO will inform the WPO of their initial review and intended approach to the investigation.
- The WPO will inform the Whistleblower on how the investigation will proceed.
- The WIO is to determine what resources is needed and secure access to those resources, including where necessary the assistance of other employees or external professional help (including lawyers, accountants, forensic analysts or operational experts).
- The WIO conducts the investigation.
- The WIO to consider process/control improvements (risk assessments, audits, etc.).
- The WIO prepares an Investigation Report and forwards the Investigation Report to the WPO/CEO, if relevant, the Board.
- The WPO advises and debriefs the Whistleblower.
- The WPO advises any regulatory bodies if required.
- The WPO will determine the appropriate response to the finding of the investigation. This response will include addressing any unacceptable conduct and taking remedial action required to prevent any future occurrences of the same Reportable Conduct.

In the event of the CEO or a member of the Board being the subject of an investigation or allegation, the Board will appoint an external Whistleblower Investigator to investigate the report/disclosure and make recommendations on corrective measures.

Document Retention and Confidentiality

All information, documents, records and reports relating to the investigation of a report/disclosure will be confidentially stored and retained in an appropriate and secure manner.

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