

## ORGANISATIONS

# Whistleblower director duties and responsibilities.



Whistleblowers play an important role in exposing corporate misconduct and cultural or systemic issues. In this context, there is increasing recognition of the significance of whistleblowing to good governance.

It is clear that boards have a strong interest in ensuring that information about such issues is brought to light early, so that they can be detected, addressed and, ideally, prevented. Cultivating an environment where whistleblowers feel safe to come forward is critical to achieving this and assisting the board to effectively discharge its oversight of financial and non-financial risks.

Whistleblowing laws under the **Corporations Act 2001 (Cth) (Corporations Act)** were reformed with effect from 1 July 2019 to provide significantly strengthened protections to whistleblowers. The laws apply across sectors and require, among other things, that public and large proprietary companies, as well as corporate trustees of APRA-regulated superannuation entities, have a compliant whistleblowing policy in place (there are exemptions from policy requirements for smaller not-for-profits).

These laws significantly upped the stakes personally for directors, due to enhanced criminal and civil penalties (see section below) which apply to both corporates and individuals who breach the laws. These penalties recognise the pivotal role that whistleblowers play in exposing corporate misconduct and the need to ensure they are appropriately protected, by wielding a meaningful deterrent.

Following these reforms, and particularly in light of the enhanced penalty regime that now applies, whistleblowing has become a 'front and centre' compliance matter for organisations. However, viewing whistleblowing simply as a compliance exercise risks missing out on the benefits that can be achieved when it is approached as an integral part of supporting good governance and corporate culture.

In this context, there is an increasing emphasis by the Australian Securities and Investments Commission (ASIC) that management of whistleblower matters can go to the heart of good governance. Consistent with this, in 2022, ASIC has moved beyond a focus on compliance with whistleblowing policy requirements, to undertake surveillance of whistleblower programs from a cross-section of industries in order to assess how companies are handling whistleblower disclosures, how they use information from whistleblower disclosures to address issues or change their operations, and the level of board and executive oversight of whistleblower programs.

The laws and ASIC's regulatory activities present an opportunity to strengthen corporate culture and compliance within organisations. Where bad behaviour may have gone undetected in years gone by, a strong whistleblower framework will ensure that such conduct is surfaced and identified more quickly, allowing companies to address any underlying causes or systemic issues. This supports improved business performance and minimises the risk of corporate liability and disruption.

Directors are defined as "eligible recipients" of protected disclosures at law, and significant personal liability can arise if a director fails to treat a disclosure protected under law in accordance with the strict confidentiality and anti-victimisation requirements imposed, or if they are otherwise involved as an accessory in a contravention by another person (including a body corporate). Even with the best intentions, it is possible that a breach of these laws may nevertheless arise if care is not taken.

In addition, the reputation of corporates and individuals is also at stake if a whistleblower report is not properly managed. The laws confer protections on whistleblowers if they approach regulators with a concern about misconduct or an improper state of affairs or circumstances in relation to an entity, and there is also the potential for whistleblowers to make protected disclosures to parliamentarians and journalists about such matters in certain circumstances. Having a robust whistleblowing framework in place that encourages and supports whistleblowers raising matters internally minimises the risk of potential reputational damage and fallout.

This tool focuses on the corporate sector whistleblower protection regime – separate considerations apply in the public sector. Specifically, it sets out an overview of the legal framework and some practical insights and tips for directors in supporting an effective whistleblowing framework.

**"Whistleblowing is a key part of transparent, accountable and safe workplace culture. Whistleblowers provide early warning and visibility of issues, and can help identify and call out misconduct and harm to consumers and the community. I encourage you to consider the value of whistleblowers, and take seriously your obligation to have a whistleblower policy in place."**

ASIC Chair, Joe Longo, on whistleblowing and corporate governance<sup>1</sup>



1. ASIC's corporate governance priorities and the year ahead. Speech by Chair Joe Longo at the AICD Australian Governance Summit, Thursday 3 March 2022, <https://asic.gov.au/about-asic/news-centre/speeches/asic-s-corporate-governance-priorities-and-the-year-ahead/>, (accessed May 2022).



## Overview of legal framework

### Who is eligible for protection?

For a whistleblower to be eligible for protection under the Corporations Act, they must:

- Be a current or former employee, officer, supplier (or an employee of a supplier) or associate of a company. They can also be a relative or dependant of one of those individuals;
- Make a disclosure (which may be done anonymously) about “misconduct or an improper state of affairs or circumstances” in relation to a company or a related body corporate (RBC). As part of this, they can also disclose that a company or RBC (or one of their officers or employees) has contravened certain corporate and financial sector laws, any law of the Commonwealth punishable by 12 months or more imprisonment, or has engaged in conduct that represents a danger to the public or the financial system;
- Make their disclosure to an officer (including a director), “senior manager”, auditor or actuary of a company or RBC, or a person authorised by a company to receive whistleblowing disclosures.

A whistleblower’s motives for making a disclosure are irrelevant under the Corporations Act, but the whistleblower must have reasonable grounds to suspect the concerns that they report. This is an objective test. A mere allegation with no supporting information is not likely to meet this test, though a whistleblower does not need to prove their allegations.

Importantly, the laws can apply outside Australia. For example, they can apply to disclosures made to overseas-based directors and/or concern conduct by an overseas-based company, their officers and/or employees.

### What about personal work-related grievances?

These laws do not apply to “personal work-related grievances”, which solely concern a whistleblower in relation to their current or former employment. In practice, this carve-out is likely to be fairly limited in application and a disclosure that includes a personal work-related grievance (such as bullying or harassment) may be covered in certain circumstances per ASIC guidance. A key area that entities are grappling with is the extent to which whistleblower reports containing a personal work-related grievance should be addressed within the whistleblower program and whether the Board should have oversight of such matters. Each entity will need to develop its own approach to this - for example, will the grievance:

- stay in the whistleblower system if raised through whistleblower reporting channels;
- be triaged out of the whistleblower system but with the whistleblower confidentiality/victimisation protections still applied; or
- be triaged out and dealt with entirely through other HR processes.

Once an approach has been formulated, there will be a need to assess each disclosure on its own merits with the relevant framework, to ensure a protected disclosure is not inadvertently triaged out of the whistleblowing system and its protections. Even where a matter is triaged, out, consideration should be given to whether Board reporting nonetheless captures the full range of disclosures that are made through whistleblowing channels to allow for oversight of any emerging risks and trends.

### What protections apply?

A protected whistleblower is entitled to two main protections under the legislation:

- **Confidentiality:** their identity, or information that is likely to lead to their identification, cannot be disclosed by any person in connection with their disclosure without their consent (unless some limited exceptions apply).
- **Victimisation:** a person may not cause any detriment to them or another person, or threaten to do so, because of a belief or suspicion that they made, may have made, proposed to make or could make a disclosure that would qualify for protection.

A breach of either of these protections is a criminal offence and can give rise to the significant civil and criminal penalties referred to as well as jail time (see breakout below). Notably, the Australian Securities and Investments Commission (ASIC) has received additional federal funding in support of prosecution and has said it will be looking for cases involving breaches of these protections.<sup>2</sup>

Additionally, a whistleblower can directly seek uncapped compensation orders from a court in relation to a claim of victimisation and a “reverse onus” will apply, such that the corporate and/or any individuals responding to the claim must prove they did not victimise a whistleblower. This means the whistleblower does not need to prove their case, but rather only point to the fact that there is a “reasonable possibility” that victimisation has occurred.

2. Australian Institute of Company Directors, 2019, “ASIC urges companies to better manage non-financial risk”, 30 October, Company Director, <http://aicd.companydirectors.com.au/membership/company-director-magazine/2019-back-editions/november/asic-urges-companies-to-better-manage-non-financial-risk>, (accessed May 2022).

Compensation orders may be made against an individual who engages in victimising conduct, an officer or employee who is involved in the conduct, or a body corporate that, has a duty to prevent the conduct or to take reasonable steps to ensure the conduct was not engaged in and fails to fulfil that duty.

In deciding whether an employer should be required to pay compensation, the Court may have regard to whether the employer took reasonable precautions and exercised due diligence to avoid the victimisation, the extent to which an employer gave effect to its whistleblowing policy, and any duty the employer was under to prevent the victimisation or take reasonable steps to ensure it did not arise.

A similar regime has been replicated under the *Taxation Administration Act 1953* in relation to tax matters.

### Who is an eligible recipient?

In order for a disclosure to be protected under the Corporations Act, it must be made to an eligible recipient. The legislation outlines a broader pool of eligible recipients than the previous whistleblowing regime, including:

- an officer (including a director or company secretary) or senior manager;
- an auditor, or member of an audit team conducting an audit;
- an actuary;
- ASIC, APRA or the AFP;
- a member of parliament or a journalist in specific circumstances; or
- a person authorised to receive disclosures that may qualify for protection.

The pool of eligible recipients under the *Taxation Administration Act 1953* differs slightly and includes in addition to the above the Commissioner of Taxation and any employee or officer of a body corporate who has functions or duties that relate to the tax affairs of the body corporate, among others.

Eligible recipients must exercise care in how they deal with a disclosure, particularly in relation to maintaining the confidentiality of the whistleblower's identity. Importantly, a person may not always identify themselves as a whistleblower but may still be afforded the protections under law. Eligible recipients must be mindful about whether any serious or systemic issues are being raised that fall into the categories of matters that a whistleblower can raise under the company's whistleblowing policy.

In circumstances where a disclosure is made to an eligible person other than the company's authorised recipients, the discloser may be required to consent to the disclosure of the whistleblowing report to the authorised recipients. As a practical matter, a properly drafted whistleblowing policy is key to ensuring that disclosures are made to the company's authorised recipients. This will assist with funnelling disclosures to the appropriate individuals and ensure they are dealt with effectively. ASIC has confirmed the merits of this approach in recent guidance for directors.

As outlined above, whistleblowers also have the ability to make a protected disclosure outside of their organisation (that is, to ASIC, APRA, AFP, Commissioner of Taxation, a member of parliament or journalist in certain circumstances). The reputational risk associated with a disclosure that is made externally to one of these parties can be significant, and is another reason to strengthen internal mechanisms in order to encourage disclosures being raised within the organisation.

### How does the regime apply in the context of not-for-profits and charities?

Not-for-profit incorporated organisations that meet the definition of a trading or financial corporation must comply with the corporate sector whistleblower protection regime. Some guidance on 'trading or financial corporations' is available on the ASIC website.<sup>3</sup> This may include the following organisations incorporated under state or territory legislation, if they are trading or financial corporations:

- incorporated associations;
- other bodies corporate, including not-for-profit bodies corporate;
- incorporated organisations registered with ASIC as Australian registered bodies;
- incorporated organisations registered with the Australian Charities and Not-for-profits Commission (ACNC) as charities.

All not-for-profit organisations structured as public companies limited by guarantee must comply with the whistleblower protection provisions.

### What needs to be in a whistleblowing policy?

The Corporations Act is very prescriptive about the content that must be contained in a whistleblowing policy. This is to support the overall public policy position of seeking to encourage whistleblowers to raise concerns, by providing them with clear information about how they can raise a concern, and how they will be protected and supported where they do so. The prescriptive nature of whistleblowing policies means they will be necessarily more detailed than other company policies.

ASIC has released regulatory guidance to assist entities that are required to have a whistleblower policy in place – ASIC Regulatory Guide RG270 (**Guide**) (referenced below). This Guide, although not law, should be used as a foundation for drafting a company whistleblowing policy. The Guide identifies content which is described as 'mandatory' to include in a whistleblowing policy in order to comply with the Corporations Act, along with non-mandatory, good practice guidance. It also provides a strong indication of ASIC's expectations and issues that are likely to be considered in the exercise of its enforcement role.

3. Australian Securities and Investments Commission, Whistleblower protections for not-for-profit organisations, <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-protections-for-not-for-profit-organisations/>, (accessed May 2022).

Further to the Guide, in 2021 ASIC published an open letter to CEOs (also referenced below)<sup>4</sup> (**Open Letter**) to remind entities of their obligations in relation to whistleblower policies, following a review of 102 policies in 2020. ASIC observed from its review that the majority of the policies reviewed appeared not to include all the information required by the Corporations Act, including information about the legally enforceable protections available to whistleblowers. ASIC expressed a concern that such policies will not encourage potential whistleblowers to come forward and, as a result, entities may miss opportunities to identify and address potential misconduct.

At a minimum, under the Corporations Act, a whistleblower policy must outline:

- the protections available to whistleblowers, including protections under the Corporations Act;
- to whom disclosures that qualify for protection under the Corporations Act may be made, and how they may be made;
- how the company will support whistleblowers and protect them from detriment;
- how the company will investigate disclosures that qualify for protection under the Corporations Act;
- how the company will ensure fair treatment of its employees who are mentioned in disclosures that qualify for protection, or its employees who are the subject of disclosures;
- how the policy will be made available to officers and employees of the company; and
- any matters prescribed by regulations.

In its Open Letter, ASIC called on officers and senior managers to review their entity's whistleblowing policy to consider whether any of the deficiencies ASIC observed are relevant (and, if so, to address them), to consider the Guide and to review other parts of their whistleblowing systems and processes to see if their entity's arrangements to handle disclosures and protect whistleblowers reflect the strengthened whistleblower regime described in their whistleblower policy.

There is no 'one size fits all' whistleblower policy – each policy will need to be tailored to the individual company and its circumstances. Ultimately, companies should look to have a policy that whistleblowers find helpful, informative and user-friendly, and which addresses the points set out above.

Of course, simply having a compliant policy in place, without ensuring that the underlying procedures in an organisation support the effective implementation of that policy, run the risk that the policy does not play out in practice and that corporate and personal liability is enlivened.

4. ASIC's open letter to CEOs of public companies, large proprietary companies, and corporate trustees of registrable superannuation entities (entities), <https://download.asic.gov.au/media/pnkbtzpp/letter-to-ceos-on-whistleblower-policies-published-13-october-2021.pdf> (accessed May 2022).

### What are the requirements for whistleblowing policies for not-for-profits?

While there is an exception from the *legal* requirement to have a whistleblower policy for certain not-for-profits and charities (see below), the AICD recommends that, as a matter of good governance, entities should implement a whistleblower policy or at a minimum arrangements for handling whistleblower disclosures.

The AICD's Not-For-Profit Governance Principles (NFP Principles)<sup>5</sup>, which were revised in January 2019 and are intended to provide a framework for all not-for-profits to consider good governance practices, recognise that whistleblowers are an important line of defence against wrongdoing, and providing them with adequate protection against retribution can encourage them to come forward with valuable information. The NFP Principles further note that it is a good idea to establish a whistleblower policy, and suggest a number of matters to be addressed including how to make a disclosure.

Not-for-profit Law, a service of Justice Connect, has made available a fact sheet on whistleblower protection laws for not-for-profit organisations that are subject to these laws.<sup>6</sup>

### Are any entities exempt from the requirement to have a whistleblowing policy?

The requirement to have a whistleblower policy applies to public companies, large proprietary companies and proprietary companies that are trustees of registrable superannuation entities. Not-for-profits and charities with an annual consolidated revenue of less than \$1 million are not required to have a whistleblower policy unless they are trading or financial corporations. ASIC formalised this position in ASIC Corporations (Whistleblower Policies) Instrument 2019/114.<sup>7</sup>

The substantive whistleblowing protections outlined above still apply.

### What requirements are there for whistleblowing programs?

Unless a company is required to have a whistleblower policy, the Corporations Act does not prescribe any particular approach to handling whistleblower disclosures other than requiring that the confidentiality and victimisation protections are observed.

Nonetheless, ASIC encourages companies to develop arrangements to handle whistleblower disclosures that suit their particular circumstances and which are tailored to the nature, size, scale and complexity of their business. For example, such arrangements could include documented processes to:

- receive whistleblower disclosures;
- assess concerns and investigate them if necessary;
- raise concerns with the relevant subjects of those concerns and seek redress or correction;
- limit access to materials related to disclosures using secure recording-keeping or technology systems;
- communicate with the whistleblower; and
- train staff in their obligations.

5. Australian Institute of Company Directors, 2019, Not-for-Profit Governance Principles, 2nd edition, January, <https://aicd.companydirectors.com.au/-/media/cd2/resources/director-resources/not-for-profit-resources/nfp-principles/pdf/06911-4-adv-nfp-governance-principles-report-a4-v11.ashx>, (accessed May 2022).

6. Not-for-profit Law, Whistleblower protection laws fact sheet, 22 March 2022, Justice Connect, <https://www.nfplaw.org.au/free-resources/how-to-run-the-organisation/whistleblower-protection-laws>, (accessed May 2022).

7. Australian Securities and Investments Commission, 2019, ASIC Corporations (Whistleblower Policies) Instrument 2019/1146, 13 November 2019, Federal Register of Legislation, <https://www.legislation.gov.au/Details/F2019L01457>, (accessed May 2022).



## What penalties apply?

CORPORATIONS that breach their obligations may be liable for:	INDIVIDUALS who breach their obligations may be liable for:
Civil penalties of the greater of \$11.1 million, three times the benefit derived or detriment avoided by the contravention, or 10% of annual turnover (up to \$555 million)	Civil penalties of the greater of \$1.11 million or three times the benefit derived or detriment avoided by the contravention
Criminal penalties of \$133,200 (for breach of confidentiality protections) or \$532,800 (for breach of protections against victimisation)	Criminal penalties of \$13,320 for breach of the confidentiality protections) or \$53,280 (for breach of the protections against victimisation)
Public and large proprietary companies that fail to have a compliant whistleblowing policy by 1 January 2020 may also be liable for a criminal penalty of \$133,200	Up to six months' jail (for breach of confidentiality protections) or up to two years' jail (for breach of protections against victimisation)

Note: Penalties are current as of May 2022.



## Practical tips and insights for directors

The whistleblower laws raise a number of practical issues of which directors need to be aware.

### **ISSUE 1: How do I recognise that someone has made a whistleblowing disclosure?**

It is critical directors recognise when a protected disclosure is made to them so they comply with their legal obligations (including to maintain the confidentiality of a whistleblower). This is one of the trickier issues to navigate, as a whistleblower may not always identify themselves as such or refer to an organisation's whistleblowing policy when making a disclosure. This does not affect the protections available to whistleblowers under law and the corresponding penalties that may apply to directors for breaching those protections. The protections still apply, provided the whistleblower is a type of person eligible to make a disclosure, they make their disclosure to an eligible recipient (such as a director) and the subject matter of their disclosure is covered by the legislation.

To add to the complexity, the scope of what might amount to a protected disclosure under law is not straightforward. For example, there is no definitive guidance on the meaning of an "improper state of affairs or circumstances", and it is often not immediately evident whether an issue could give rise to a breach of the relevant Commonwealth laws.

ASIC's Guide suggested the types of conduct that may give rise to a protected disclosure include:

- Illegal conduct (such as theft, dealing in/use of illicit drugs, violence/threatened violence, and criminal damage against property);
- Fraud, money laundering or misappropriation of funds;
- Offering or accepting a bribe;
- Financial irregularities;
- Failure to comply with, or breach of, legal or regulatory requirements; and
- Engaging/threatening to engage in detrimental conduct against a person who has made a disclosure or is believed/suspected to have made/ be planning to make a disclosure.

However, this list is not exhaustive. It is likely a court will place some limits around the scope of disclosures that are captured by the legislation in the future. Until that time, directors should err on the side of caution when assessing whether a person has made a disclosure that could amount to a whistleblowing matter and, where this is a possibility, seek consent from a whistleblower to share their disclosure as needed (for example, with the organisation's nominated whistleblowing channel/s).

As a general guide, if a person has raised an issue which, in a director's mind, has the potential to give rise to significant legal or reputational damage for the organisation or may indicate a systemic issue, that should act as a red flag to treat the disclosure with caution and consider whether whistleblower protections should be applied.



### **ISSUE 2: How do I comply with the protections available to whistleblowers?**

Practically speaking, a director is less likely to be accused of victimising a whistleblower, as opposed to a person who manages and supervises the relevant individual. However, there is still a possibility of this – noting the victimisation provisions under the legislation can capture a director if they are involved as an accessory in a company or another individual's victimising conduct.

The more likely risk for a director is they do not comply with the requirement under law not to disclose a protected whistleblower's identity or information that is likely to lead to their identification, without their consent. A breach of this requirement, no matter how inadvertent, can still result in civil and criminal penalties (including up to six months' jail time).

Practically, it may not always be obvious what information could reveal a whistleblower's identity – simply redacting their name and other identifying details may not be enough. For example, it may be that their identity could be revealed by virtue of the issue raised or the company division their disclosure concerns.

In light of this, directors should adopt a prudent approach and seek consent in all cases from an individual who discloses concerning conduct, to share their disclosure as needed. In this regard, ASIC has noted in its guidance for directors that it is appropriate for a director to encourage a whistleblower to make their report using the whistleblowing channels nominated by the relevant organisation.

Directors can obtain legal advice in relation to the operation of the whistleblower provisions under the Corporations Act, notwithstanding the strict confidentiality obligations. For this reason, directors should seek legal advice immediately if unsure how to handle a disclosure in accordance with these laws.

### Key considerations for directors

Directors can take the following steps to support compliance with the laws and unlock the value that whistleblowing disclosures can provide in supporting good governance and corporate culture:

- Understand the types of disclosures that can be protected under the Corporations Act, so as to recognise when to apply the legislative whistleblower protections. This is not straightforward, so seek advice if unsure.
- Be aware of your organisation's nominated whistleblowing channels and encourage whistleblowers to raise their concerns through those channels, or otherwise seek consent from any whistleblowers that approach you to share their concerns with those channels, in order for them to be addressed in accordance with the applicable protections.
- Understand the director implications of whistleblower protections - including that directors are eligible recipients of whistleblowing disclosures under law and, as a person, can be personally liable for breaches of the confidentiality and victimisation protections (including where they are found to have acted as an accessory to a contravention of the whistleblowing laws).
- Ensure you are receiving the right information. The board (or a subcommittee) should receive periodic reporting on whistleblowing matters (including appropriate metrics on reports made). Boards of listed companies should also be informed of material incidents reported under the organisation's whistleblowing policy. No incidents being reported is not a sign of good governance but more likely a sign that the organisation has not successfully cultivated a 'safe to speak up' culture.
- Ensure the board (or a subcommittee) addresses and mitigates any broader trends and themes and/or emerging risks arising from reports made to the board. This should include integrating information from different data sources, such as breach reporting, work, health and safety reporting, culture/engagement surveys and other sources of data that may overlap with information provided through whistleblower channels.
- Ensure an organisation has a whistleblowing policy compliant with the Corporations Act (where applicable) that clearly identifies the types of concerns that may be reported, and a framework that supports disclosures being received, assessed, investigated and resolved under that policy. As part of this, review ASIC's Open Letter regarding whistleblowing policies and assess this against your own policy. There should also be a mechanism in place to periodically review the effectiveness of the policy.
- Ensure there are procedures in place which support the effectiveness of the whistleblowing policy - what happens in practice should align with what the policy requires.
- Encourage an ethical culture that values integrity and where whistleblowers feel safe to speak up, including formal endorsement of the organisation's whistleblowing policy and processes by the Board and senior leadership, and sharing stories about how whistleblowers have made a valuable contribution to the organisation (on a de-identified basis).
- Ensure training is provided for employees, managers and eligible recipients on the whistleblowing policy and its framework, including rights and obligations in respect of confidentiality and victimisation.
- Understand how COVID-19 may have impacted the organisation's whistleblowing function.

## Useful resources

- <https://download.asic.gov.au/media/5340085/asic-corporations-whistleblower-policies-instrument-2019-1146-signed.pdf>
- <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>
- ‘*Whistling While They Work*’ report on policy and procedure at [http://www.whistlingwhiletheywork.edu.au/wp-content/uploads/2019/08/Clean-as-a-whistle\\_A-five-step-guide-to-better-whistleblowing-policy\\_Key-findings-and-actions-WWTW2-August-2019.pdf](http://www.whistlingwhiletheywork.edu.au/wp-content/uploads/2019/08/Clean-as-a-whistle_A-five-step-guide-to-better-whistleblowing-policy_Key-findings-and-actions-WWTW2-August-2019.pdf)
- ASX Corporate Governance Council’s ‘*Corporate Governance Principles and Recommendations*’ (in particular Principle 3, Recommendation 3.3, p 17) at <https://www.asx.com.au/documents/regulation/cgc-principles-and-recommendations-fourth-edn.pdf>
- **ASIC Corporations (Whistleblower Policies) Instrument 2019/1146.**
- ASIC Information Sheet: Company officer obligations under the whistleblower protection provisions at <https://asic.gov.au/for-business/running-a-company/company-officerholder-duties/company-officer-obligations-under-the-whistleblower-protection-provisions/>

## Useful NFP-specific resources

- <https://content.nfplaw.org.au/wp-content/uploads/2022/03/Whistleblower-protection-laws-and-not-for-profit-organisations-Cth.pdf>
- The AICD’s ‘*Not-For-Profit Governance Principles*’ at <https://aicd.companydirectors.com.au/-/media/cd2/resources/director-resources/not-for-profit-resources/nfp-principles/pdf/06911-4-adv-nfp-governance-principles-report-a4-v11.ashx>
- <https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/whistleblower-protections-for-not-for-profit-organisations/>

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### About our authors

Amanda Lyras is a Partner at Clayton Utz. Lyras is a trusted adviser to a number of organisations in relation to their whistleblowing programs and is experienced in delivering training to boards and senior executives on whistleblowing. Amanda is a recognised whistleblowing expert, having been invited by the Senate Economics Committee to participate in the development of the current whistleblowing laws under the Corporations Act. She routinely handles complex whistleblowing reports, litigation, regulatory inquiries and investigations, and has advised a large number of listed, public and private companies on their whistleblowing policies and programs.

Lauren Cooper is a lawyer in the Clayton Utz Workplace Relations, Employment and Safety team and has experience advising private and NFP clients on employment regulation and associated policy frameworks, undertaking reviews of workplace investigations, as well as discrimination, bullying and misconduct issues. In the whistleblowing space, she has advised on the implementation of policies and frameworks within organisations in light of enhanced whistleblower laws, complex whistleblowing investigations, regulatory inquiries and notices.

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