

PostSuper Pty Ltd

Whistleblower Standard

Standard Level:	1
Accountable Executive:	Company Secretary
Date Approved:	13 December 2021
Date Effective:	13 December 2021

Contents

Introduction	3
Purpose	3
Roles and responsibilities	3
Review	3
Handling of disclosures	4
Scope	
Matters outside the Scope of this Standard	4
Making a Disclosure	5
Confidentiality and Anonymous Disclosures	5
Protection and Support	6
Handling of your disclosure	6
Investigation process	7
Outcome of investigation	7
Avenues of review	8
Glossary	9
Standard Administration	10
Key Information	10
Policy Owners and Governance Forums	10
Key Dates	10

Introduction

Purpose

This Whistleblower Standard (***Whistleblower Standard***) supports the Whistleblower Policy of PostSuper Pty Ltd (the ***Trustee***), as trustee of the Australia Post Superannuation Scheme (***APSS***), setting out the Trustee's procedures for handling reports of serious wrongdoing (***disclosures***). The Trustee fosters an environment where disclosures are taken seriously and treated appropriately.

These procedures have been developed to support the Trustee's commitment to:

- Honest, ethical and accountable conduct;
- Encouraging and investigating disclosures; and
- Supporting and protecting those who make disclosures.

Types of disclosures

There are three different categories of disclosures that can be made. They include:

1. A public interest disclosure under the *Public Interest Disclosure Act 2013* (Cth) (***PID Act***);
2. A disclosure qualifying for whistleblower protections under the *Corporations Act 2001* (Cth) (***Corporations Act***) or *Taxation Administration Act 1953* (Cth) (***Taxation Administration Act***); and
3. Any other disclosure of serious wrongdoing that the Trustee receives that may fall outside the first two categories.

Roles and responsibilities

The following people have specific responsibilities under this Standard:

- Investigator—a person appointed to look into a disclosure and make findings and recommendations;
- Company Secretary—who has been appointed by the Trustee to receive reports that qualify for protection under the Corporations Act and the Taxation Administration Act, and who is responsible for receiving your disclosure and making sure it gets handled in line with the Whistleblower Policy and Whistleblower Standard.

Review

The Whistleblower Standard will be reviewed as required and at least every two years or following any updates to governing legislation.

Handling of disclosures

Scope

Any concerned person can make a disclosure of suspected serious wrongdoing to the Trustee, including if you are:

- A current or former Trustee (paid or unpaid) employee, director or officer;*
- A current or former employee of the Australian Postal Corporation who provide services to the Trustee;**
- An officer or employee of a custodian or investment manager of the Trustee;
- An individual contractor, consultant, service provider, or supplier of goods or services, or their employee (paid or unpaid) to the Trustee, or a custodian or investment manager of the Trustee; or
- A spouse, parent, sibling or a child or other dependant of any of the above;

and:

- Your concern does not relate to a member complaint or personal work-related matter – see below for further information on how to report these matters; and
- You have reasonable grounds to suspect that the information you report: (i) concerns misconduct or an improper state of affairs in relation to the Trustee or a related body corporate of the Trustee, including in relation to the tax affairs of the Trustee or an associate of the Trustee, (ii) indicates that the Trustee, its directors, officers or employees of Australian Postal Corporation who provide services to the Trustee have engaged in conduct that is an offence against certain laws, and/or (iii) represents a danger to the public or the financial system.

The way we respond to any disclosure made under the Whistleblower Policy and this Standard will depend on which category of disclosure is most applicable.

* This includes permanent, part-time, fixed-term or temporary, interns and secondees.

**This would include employees of the Australian Postal Corporation who provide services to the Trustee under the arrangements in place between the Australian Postal Corporation and the Trustee.

Tax affairs means affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

Matters outside the Scope of this Standard

Member complaints

If you are a member and you are unhappy or have concerns about the service you have received, or there has been a problem you would like us to look into, you can use the APSS Complaint Form (request a copy by calling *SuperPhone* on **1300 360 373**), or you can write to: **Inquiries and Complaints Officer APSS via Locked Bag A5005, SYDNEY SOUTH NSW 1235**.

Generally, if we have not resolved your complaint to your satisfaction within 90 days, you may have a right to lodge a complaint about the decision with the **Australian Financial Complaints Authority (AFCA)**, an independent body established by the Federal Government to review, consider and resolve complaints from consumers across the entire financial system, including the superannuation sector. AFCA will review Trustee decisions relating to members (as opposed to Trustee decisions relating to the management of the APSS as a whole).

Contact AFCA via phone **1800 931 678**,

email info@afca.org.au or

write to **AFCA, GPO Box 3, Melbourne VIC 3001**

Go to www.afca.org.au for more details.

Whilst it is our preference that all member complaints are made to the Inquiries and Complaints Officer, if any member complaint is made through our Whistleblower communication channels, we will forward it on to the Inquiries and Complaints Officer for action.

Personal work-related matters

If your concern relates to a personal work-related matter¹, including inappropriate behaviour such as discrimination, harassment or bullying, such conduct will generally not constitute the type of misconduct covered by the Trustee's Whistleblower Policy and Standard (see the Whistleblower Policy for circumstances where a personal work-related grievance still qualifies for protection). You should report your concern under the relevant policy that applies, where it will be more appropriately managed:

- for harassment, discrimination or bullying concerns, contact the HDB Hotline at HDBMatters@auspost.com.au or call **1800 641 535**
- for personal work-related matters, speak to your HR representative or people leader
- for member-related matters, contact *SuperPhone* at **1300 360 373**

However, as with member complaints, if we receive matters about personal work-related concerns via our Whistleblower communication channels, we will refer it to the relevant group within the Trustee or the Australian Postal Corporation (as relevant) to manage.

Where a personal work-related matter relates to action in retaliation for making a disclosure under whistleblower laws, it will fall within the scope of this Standard and will be treated as a disclosure under this Standard.

Making a Disclosure

If you encounter or suspect serious wrongdoing or misconduct or an improper state of affairs or circumstances within the Trustee you should report it to your manager or supervisor as soon as possible.

If you do not feel comfortable reporting to your manager or supervisor you can contact:

- the Whistleblower Hotline, which is managed by an independent external provider, by calling **1800 799 353**; or
- the Whistleblower Mailbox, which is monitored regularly by the Company Secretary, by emailing APSSwhistleblower@auspost.com.au.

You can also make a report to any **Eligible Recipient** (as defined in the Glossary).

Disclosures made to a lawyer for the purposes of obtaining legal advice or representation in relation to having made or proposing to make a report under the Whistleblower Policy and this Standard will also be protected under whistleblower laws, whether or not the report is found to relate to serious wrongdoing or misconduct or an improper state of affairs or circumstances.

Confidentiality and Anonymous Disclosures

If you make a disclosure that qualifies for protection under the whistleblower laws, the Trustee will take all reasonable steps to ensure your identity is protected and remains confidential. Your identity will only be disclosed with your consent.

The Trustee will also only disclose information that is likely to lead to your identification (but that is not your identity) where it is reasonably necessary to investigate your disclosure. However, the Trustee will take all reasonable steps to reduce the risk that you will be identified.

In some cases, the Trustee may be permitted to disclose your identity without your consent to the following bodies or people:

- a lawyer for the purposes of obtaining legal advice or legal representation;
- a member of the Australian Federal Police; and
- certain regulatory bodies, including the Australian Securities and Investments Commission (**ASIC**), the Australian Prudential Regulation Authority (**APRA**) and the Commissioner of Taxation.

You do not have to provide your identity when making a disclosure - you may choose to remain anonymous or use a different name.

The Trustee will confirm with you how you would like your identity to be treated when you make your disclosure. You may elect to:

- keep your identity confidential, providing it only to those on a need to know basis;
- disclose your identity to the Company Secretary only; or
- remain entirely anonymous, including to the Company Secretary.

If you choose to remain entirely or partially anonymous, it may limit the effectiveness of the investigation process and may prevent an investigation from progressing at all. If you choose to remain anonymous, we encourage you to maintain ongoing communication using your preferred reporting channel. This allows us to ask follow-up questions and better understand and investigate your disclosure.

¹ Personal work-related grievances are grievances relating to your employment that have implications for you personally (such as a conflict between you and another employee or a decision about your promotion). If you are unsure whether the conduct falls under the Trustee's Whistleblower Policy and Standard as potential misconduct, or alternatively is a personal work-related grievance, then you can report it under this Standard in the first instance.

If it is apparent or likely that your identity will become known throughout the investigation, the investigator or the Company Secretary will discuss this with you.

Protection and Support

The Trustee does not tolerate any actual or threatened reprisal or detrimental action being taken against you for raising concerns (see the Whistleblower Policy for more detail about what may constitute detriment). It is also illegal for a person to engage in any actual or threatened reprisal or detrimental action because you (or any other person) has made, may make, or could make a report of serious wrongdoing or misconduct or an improper state of affairs or circumstances.

If you make a disclosure under the Whistleblower Policy, the Trustee will take steps to protect you from any threats or acts of victimisation, reprisals and/or detrimental action against you where you have reasonable grounds for making the disclosure, including (to the extent possible):

- when a disclosure is made, the Whistleblower Team will conduct a risk assessment that considers the risk of reprisal action being taken against you;
- those involved in handling your disclosure will monitor your work environment for signs of detriment, and take corrective action if necessary; and
- taking prompt action to respond to any concerns or allegations of reprisal action.

The Trustee will also, where possible:

- give you updates about the progress of the investigation (noting the frequency and timeframe of updates may vary depending on the nature of the disclosure);
- provide you with details of available support services;
- appoint a support person, to check on your wellbeing regularly;
- where there are concerns about your health and wellbeing, engage with appropriate persons (including HR representatives); and
- transfer you to a different area within the workplace while your concerns are investigated or if otherwise appropriate (with your consent).

Additional protections may be available to you under whistleblower legislation. Specific protections under the Corporations Act and Taxation Administration Act include:

- that it is illegal to engage in any actual or threatened reprisal or detrimental conduct against you or to disclose your identity or information likely to lead to your identification otherwise than in accordance with this Standard; and
- additional legal protections, which may include:
 - protection from civil, criminal or administrative legal action for making a disclosure;
 - protection from contractual or other remedies being sought against you on the basis of the disclosure;
 - the information you provide may not be admissible in evidence against you in legal proceedings (unless you have provided false information); and
 - compensation or other remedies where you suffer detriment as a result of making or being suspected of having made or being able to make a disclosure.

Disclosures made directly to a manager or supervisor will not be protected under the Corporations Act or Taxation Administration Act.

Support for a person involved in a disclosure

The Trustee also provides support to you if you are named in a disclosure or you are a witness involved in the investigation of a disclosure. This may include:

- advising you of your rights and obligations under the Whistleblower Policy and the Trustee's investigation process; and
- updating you on the progress of the investigation (noting the frequency and timeframe of updates may vary depending on the nature of the disclosure);
- advising you of support services;
- where there are concerns about your health and wellbeing, engage with appropriate persons (including HR representatives); and
- transferring you to a different area within the workplace while your concerns are investigated or if otherwise appropriate (with your consent).

Handling of your disclosure

When a disclosure is received, the Company Secretary will assess it and determine whether the disclosure should be treated as a whistleblower disclosure in accordance with this Standard, including whether the disclosure should be investigated. Examples of when the Trustee may decide not to investigate your disclosure include if:

- the information does not, to any extent, concern serious wrongdoing or misconduct or an improper state of affairs or circumstances;
- the disclosure is made without reasonable grounds;
- the information is the same, or substantially the same, as information the disclosure of which has been, or is being, investigated in accordance with this Standard;
- it is impracticable for the disclosure to be investigated because you refuse or fail, or are unable, to give information or assistance to the investigator (and such information or assistance is required for the investigation), the information is too old, or you have not provided your identity and there is insufficient information to enable investigation.

The Company Secretary may contact you (if you have provided contact details) to ask you for more information so that they can determine how your disclosure is most appropriately treated, including whether your disclosure should be investigated and, if so, who would be appropriate to investigate it. For example, in order to ensure that your concerns meet one of the applicable categories of wrongdoing, the Company Secretary may ask you for relevant dates, places and names, if possible, or ask you to describe your concerns in more detail.

You will be informed of any decision to allocate your disclosure to an investigator and be given the opportunity to decide whether you wish for your identity to be passed on to the investigator. If you do not wish for your identity to be made known to the investigator, this may impact on their ability to investigate your concerns.

If the disclosure doesn't meet the requirements of the Whistleblower Policy and this Standard but can be considered under a different Trustee policy, then we will make the appropriate referral to that team.

Investigation process

The investigator has the discretion to decide how to best conduct the investigation.

If and how a disclosure is investigated will depend on the nature of the information before the investigator. For example, the investigator may need to:

- conduct interviews to decide on which version of events is most credible;
- undertake reviews of systems or access particular programs or accounts to see particular activity; and
- review hard copy and electronic documents gathered during the investigation.

Even if you have not made a disclosure, you are required to assist an investigator if they approach you for information in the course of conducting an investigation. If you are involved in an investigation of a disclosure, the investigator:

- is not required to provide you with details of the specific issues they are investigating – this may be necessary to uphold the whistleblower protections and/or to maintain the integrity and confidentiality of the investigation process; and
- may remind you that it is unlawful to take reprisal action against anyone on the basis that you suspect they have made, or may make, a disclosure and that you must keep all aspects of the investigation confidential.

However the investigator must ensure that the person the subject of the allegations is accorded procedural fairness including that, if an adverse finding will be made against them, they are:

- provided with the substance of the allegations and evidence against them; and
- given a reasonable opportunity to respond to those allegations and evidence.

Outcome of investigation

If the investigator decides to not investigate your disclosure or to discontinue their investigation, they will notify you in writing and advise you of the reasons for their decision.

Otherwise, once the investigation has concluded, the investigator will prepare a report of the investigation that will be provided to the Company Secretary (while preserving confidentiality). The report of the investigation will set out:

- what was considered in the investigation;
- the duration of the investigation;
- findings;
- actions recommended or taken;
- any evidence of detrimental action taken against the Whistleblower; and
- the Trustee's response to the claims and associated evidence to substantiate any findings.

If you are a Whistleblower, and it is reasonably practicable to contact you, the Trustee will contact you and inform you of the outcome of the investigation (unless it may not be appropriate to do so).

Avenues of review

If you do not agree with the outcome of the investigation you may wish to raise your concerns with ASIC or APRA (if your disclosure relates to disclosable matters under the Corporations Act), the Commissioner of Taxation (if your disclosure relates to the Trustee's tax affairs), or the Commonwealth Ombudsman (if your disclosure is a public interest disclosure under the PID Act).

You may wish to seek independent advice about which regulator you should raise your concerns with or other options of review.

If the investigation was conducted under another Trustee process, please refer to the applicable Trustee policy for any available options for review.

Glossary

Term	Definition
Disclosures	Includes “public interest disclosures” under the <i>Public Interest Disclosure Act 2013</i> (Cth), “disclosable matters” under the <i>Corporations Act 2001</i> (Cth) and disclosures qualifying for protection under the <i>Taxation Administration Act 1953</i> (Cth).
Eligible Recipient	<p>A person who is specifically identified as someone able to receive a Disclosure from a Whistleblower under the <i>Public Interest Disclosure Act 2013</i> (Cth), <i>Corporations Act 2001</i> (Cth) or the <i>Taxation Administration Act 1953</i> (Cth). This may include:</p> <ul style="list-style-type: none">• a member of the Board or officers or other person authorised by the Trustee (such as the Company Secretary);• an internal or external auditor (or member of the audit team) conducting an audit on the Trustee;• the actuary of the Trustee or other person authorised by the Trustee;• the Trustee's registered Tax Agent or BAS Agent or any employee who has functions or duties that relate to the Trustee's tax affairs;• in certain circumstances, ASIC and APRA, or another Commonwealth body prescribed by regulation and, for tax matters, to the Commissioner of Taxation; and• where a matter of public interest is concerned or there is an emergency (and other criteria are met), a journalist or a member of Parliament.
Whistleblower	A person who makes a public interest disclosure within the meaning of the <i>Public Interest Disclosure Act 2013</i> (Cth) or a disclosure in accordance with the <i>Corporations Act 2001</i> (Cth) or <i>Taxation Administration Act 1953</i> (Cth).

Standard Administration

Key Information

Administrative Area	Policy Information
Document Title	Whistleblower Standard
Standard Level	1
Version No	2.0

Standard Owners and Governance Forums

Administrative Area	Owner / Forum
Accountable Executive	Company Secretary
Standard Owner, Administrator and Content Owner	Company Secretary
Review and Approval Body	General Manager, Superannuation

Key Dates

Administrative Area	Date
Standard Approval Date	13 December 2021
Standard Effective Date	13 December 2021
Next scheduled review	November 2023