



CATA Information Sheet for Disclosers | Rev 1.0 | 1 July 2019  
Owner: **Legal**

# Corporations Act and Tax Administration Act (CATA) Information Sheet for Disclosers

Please read this Information Sheet carefully if you have made, or are considering making, a disclosure under the *Corporations Act 2001* (Cth) (the **Corporations Act**) or the *Taxation Administration Act 1953* (Cth) (the **Tax Administration Act**) (together, the **Whistleblower Regime**) in relation to **nbn**.

Capitalised terms are defined in the CATA Glossary of Terms available on **nbn**'s website <https://www.nbnco.com.au/corporate-information/about-nbn-co/policies/corporate-policies>.

**nbn** is also subject to the *Public Interest Disclosure Act 2013* (**PID Act**). **If you are unsure of whether your disclosure is a PID Act disclosure, a Qualifying Disclosure under the Whistleblower Regime or a complaint under our Managing Workplace Grievances Policy, please just speak up: please see the last paragraph of Q3 below.**

Please note that if you make a Qualifying Disclosure to an Eligible Recipient:

- **nbn** will handle your disclosure in accordance with the Whistleblower Policy.
- You will be afforded certain protections under the Whistleblower Regime, which are outlined below.
- You may make a disclosure anonymously, though this may make it more difficult for **nbn** to investigate your disclosure and to protect you against detrimental conduct.
- You should not discuss the details of your disclosure with anyone who does not need to know, other than an independent legal adviser. Discussions with other people who are not Eligible Recipients of your disclosure will not be covered by the protections in the Whistleblower Regime.
- **DO NOT** investigate any matter yourself. Doing so may hinder or compromise a potential investigation.

## 1. What is a qualifying disclosure?

A Qualifying Disclosure is a disclosure made:

- by an **Eligible Whistleblower** (as defined in the CATA Glossary of Terms and Q2 below);<sup>1</sup>
- of information that indicates that **nbn** or an officer or employee of **nbn** has engaged in conduct that constitutes Disclosable Matter (see Q3 below);<sup>2</sup>
- to an **Eligible Recipient** (as defined in the CATA Glossary of Terms and Q5 below).<sup>3</sup>

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<sup>1</sup> s1317AAA, Corporations Act; s14ZZU, Tax Administration Act.

<sup>2</sup> s1317AA, Corporations Act; s14ZZT, Tax Administration Act.

<sup>3</sup> s1317AAC, Corporations Act; s14ZZV, Tax Administration Act.



## 2. Who can make a qualifying disclosure about nbn?

You must be an Eligible Whistleblower to make a Qualifying Disclosure under the Whistleblower Regime. **Eligible Whistleblowers**<sup>4</sup> of **nbn** include individuals who are (or have been) any of the following:

- officers (including a director or company secretary of **nbn**) or employees of **nbn**;
- a person who supplies goods or services to **nbn** whether paid or unpaid (or an employee of that person);
- an associate of **nbn** (including a director or company secretary of a related body corporate of **nbn**); and
- a relative, dependant or spouse (or the dependent of the spouse) of any of the individuals listed above.

## 3. What can be disclosed?

Eligible Whistleblowers of **nbn** can disclose information if they have reasonable grounds to suspect that the information concerns 'Disclosable Matter'.<sup>5</sup> **Disclosable Matter**<sup>6</sup> is information that:

- (a) concerns misconduct, or an improper state of affairs or circumstances in relation to:
  - **nbn** or a related body corporate; and/or
  - an officer or employee of **nbn**;
- (b) indicates that **nbn** or a related body corporate or one of its or their officers or employees has engaged in conduct that constitutes an offence against, or contravention of, a provision of any of the following:
  - the Corporations Act;
  - the *Australian Security and Investments 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*;
  - an instrument made under any of the above Acts;
- (c) constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- (d) represents a danger to the public or financial system;
- (e) is prescribed by the regulations for the purposes of constituting disclosable matter under the Whistleblower Regime;
- (f) concerns misconduct or an improper state of affairs or circumstances in relation to the tax affairs of **nbn** or an associate and that information may assist the Eligible Recipient to perform functions or duties in relation to the tax affairs of **nbn** or an associate; or
- (g) if made to the Commissioner of Taxation only, information that may assist the Commissioner to perform functions or duties under a taxation law in relation to the tax affairs of **nbn** or an associate.

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<sup>4</sup> s1317AAA, Corporations Act; s14ZZU, Tax Administration Act.

<sup>5</sup> s1317AA, Corporations Act; s14ZZT Tax Administration Act.

<sup>6</sup> s1317AA, Corporations Act; s14ZZT Tax Administration Act.



Please note that if your disclosure does not concern Disclosable Matter, **nbn** may decide not to investigate your disclosure under the Whistleblower Regime (see Step 2 of Q12). For other matters such as:

- 'disclosable conduct' under the **PID Act**, please contact a Whistleblower Protection Officer (**WPO**) in accordance with the PID Information Sheet;
- possible breaches of **nbn** policies and procedures, workplace disputes or allegations of improper conduct, please contact a member of the **nbn** HR Team;
- health and safety concerns, please contact a member of the **nbn** HSE Team; and
- legal matters, please contact a member of **nbn's** Legal Team.

**Note:** If you are unsure whether your complaint or issue should be disclosed under the Whistleblower Regime or the PID Act, please contact Debra Connor (Lead WPO and Company Secretary) or one of the other WPOs listed in the List of WPOs. Also, a disclosure made to an independent legal practitioner for the purposes of obtaining legal advice in relation to the operation of the Whistleblower Regime will be protected under the Whistleblower Regime.<sup>7</sup> Please note that **nbn** Legal Team lawyers act for **nbn** so they are not legally able to provide independent legal advice or representation to individuals/**nbn** staff. However, they may be able to point you in the right direction.

## 4. What is not disclosable matter?

### Personal work-related grievances

Under the Whistleblower Regime, Protected Disclosures may not include what are called "personal work-related grievances" where they concern information about your personal employment circumstances and the information:

- does not have significant implications for **nbn** (or another regulated entity) (for example, systemic issues affecting **nbn**); and
- does not concern conduct or alleged conduct set out above at 3 (b) to (e) above.<sup>8</sup>

The Whistleblower Regime provides examples of grievances that might be personal work-place related grievances (subject to the circumstances not involving significant implications for **nbn** and not involving certain offences or contraventions of law as set out above) and are therefore not Disclosable Matter:

- (a) an interpersonal conflict between the discloser and another employee;
- (b) a decision relating to the engagement, transfer or promotion of the discloser;
- (c) a decision relating to the terms and conditions of engagement of the discloser;
- (d) a decision to suspend or terminate the engagement of the discloser, or otherwise to discipline the discloser.

You should, if possible, seek independent legal advice as to whether your particular employment circumstances are protected under the Whistleblower Regime. Note that a disclosure of a personal work-related grievance will be protected (that is, subject to confidentiality and immunity provisions, for example) if it is made to a legal practitioner for the purposes of obtaining independent legal advice or legal representation in relation to the operation of the Whistleblower Regime. Please note that **nbn** Legal Team lawyers act for **nbn** so they are not legally able to provide independent legal advice or representation to individuals/**nbn** staff.

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<sup>7</sup> s1317AA(3), Corporations Act; s14ZZT(3), Tax Administration Act.

<sup>8</sup> s1317AADA(2), Corporations Act



In addition, we note that a disclosure is not a personal work-related grievance and will be protected if your disclosure concerns a personal workplace-related grievance and detriment to you in contravention of the prohibitions on victimisation of whistleblowers.<sup>9</sup>

## 5. Who can a qualifying disclosure be made to?

You must use one of the avenues identified below to gain the protections available under the Whistleblower Regime.<sup>10</sup> You will not receive these protections if you give the information to someone other than an Eligible Recipient, unless the conditions for an emergency<sup>11</sup> or public interest disclosure<sup>12</sup> are met. We encourage our people to speak up about misconduct or an improper state of affairs at **nbn**. Whilst there is a list of Eligible Recipients below, we encourage (but we do not require) you to make your disclosure to one of **nbn's** authorised Whistleblower Protection Officers. This ensures that a disclosure can be appropriately and expertly dealt with. This is not mandatory, and **nbn** accepts, that disclosure can be made via a number of channels as set out below.

Please note that if you make a disclosure to someone other than an Eligible Recipient, it will not be protected and you may be in breach of your duty to maintain appropriate confidentiality in relation to official information you have gained in the course of your work or be subject to other civil, criminal or disciplinary action.

### 5.1 Eligible Recipients

Disclosures can be made to any of the Eligible Recipients outlined below:

- persons authorised by **nbn** to receive disclosures (for example, one of **nbn's** WPOs);
- appointed KPMG FairCall personnel;
- an officer or senior manager of **nbn** or a related body corporate (namely directors, a company secretary or members of **nbn's** ExCo);
- an actuary or auditor of **nbn** or a related body corporate (internal or external); or
- a registered tax agent or officer who has functions or duties that relate to **nbn's** tax affairs.

Please note that at any time you can safely seek independent legal advice or legal representation about an issue and how the Whistleblower Regime operates. Note: the **nbn** Legal Group cannot provide independent legal advice to an Employee or Stakeholder (as the **nbn** Legal Group acts for **nbn**).

Consistent with our encouragement to you above, if a disclosure is made to an Eligible Recipient who is not a WPO, it is **nbn's** policy that the Eligible Recipient will refer the disclosure to a WPO. Where you provide your contact details to an Eligible Recipient of **nbn**, your identity and contact details will not be provided to the WPO without your consent. The referral by the Eligible Recipient will be made subject to the protections accorded to disclosers under the Whistleblower Regime including confidentiality obligations<sup>13</sup> and prohibitions on detrimental conduct.<sup>14</sup>

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<sup>9</sup> s1317AADA(1), Corporations Act.

<sup>10</sup> s1317AA, Corporations Act; s14ZZT, Tax Administration Act.

<sup>11</sup> s1317AAD(1), Corporations Act.

<sup>12</sup> s1317AAD(2), Corporations Act.

<sup>13</sup> s1317AAE, Corporations Act; s14ZZW, Tax Administration Act.

<sup>14</sup> s1317AC, Corporations Act; s14ZZY, Tax Administration Act.



Details for KPMG FairCall and **nbn**'s WPOs are set out below:

<b>FairCall*</b>	Phone:	1800 179 054
	Email:	faircall@kpmg.com.au
	Online:	www.faircall.kpmg.com.au
	Post:	The Faircall Manager, KPMG Forensic  PO Box H67, Australia Square, 1213 Sydney
	Fax:	(02) 9335 7466
<b>The Company Secretary</b>	Phone:	(03) 8662 8000
	Email:	debraconnor@nbnco.com.au
	Post:	727 Collins Street  Melbourne Victoria 3000
<b>The Chief Customer Officer Residential</b>	Phone:	(02) 9926 1900
	Email:	bradwhitcomb@nbnco.com.au
	Post:	Level 11, 100 Arthur Street  North Sydney NSW 2060
<b>The Executive General Manager Supply</b>	Phone:	(03) 8662 8000
	Email:	craigmarshall@nbnco.com.au
	Post:	360 Elizabeth Street  Melbourne Victoria 3000
<b>The Executive General Manager Commercial Finance</b>	Phone:	(03) 8662 8000
	Email:	johnbraddon@nbnco.com.au
	Post:	360 Elizabeth Street  Melbourne Victoria 3000

\* FairCall is an independently monitored, external service operated by KPMG Australia to enable **nbn** Eligible Whistleblowers to make a disclosure of Disclosable Matter.

This list may be amended from time to time in writing by the Chief Executive Officer of **nbn**.



## 5.2 Other external Disclosures

Nothing in this document (or any other **nbn** document) prevents an Eligible Whistleblower from making a disclosure about Disclosable Matter to ASIC or APRA or a prescribed Commonwealth authority, or to the Commissioner of Taxation (for matters relating to tax affairs), or from talking to an independent lawyer to get independent legal advice about speaking up. These disclosures also qualify for protection under the Whistleblower Regime.

## 5.3 Public Interest Disclosures

If you have made a Qualifying Disclosure to ASIC or APRA or a prescribed Commonwealth authority (**previous disclosure**), you may make a public interest disclosure to a member of the Parliament of the Commonwealth or the State, legislature of a Territory or a journalist, provided that:

- at least 90 days have passed since the previous disclosure was made;
- you do not have reasonable grounds to believe that action is being taken, or has been taken, to address the matters to which the previous disclosure related;
- you have reasonable grounds to believe that making a further disclosure of the information in accordance with this exception would be in the public interest;
- after at least 90 days have passed since the previous disclosure was made, you gave the body which the previous disclosure was made to, a written confirmation which:
  - includes sufficient information to identify the previous disclosure; and
  - states that you intend to make a public interest disclosure; and
- the extent of the information you disclose is no greater than necessary to inform the recipient of the public interest disclosure of the disclosable matter.<sup>15</sup>

## 5.4 Emergency Disclosures

If you have made a Qualifying Disclosure to ASIC or APRA or a prescribed Commonwealth authority (**previous disclosure**), you may make an emergency disclosure to a member of the Parliament of the Commonwealth or the State, legislature of a Territory or a journalist, provided that:

- you do have reasonable grounds to believe that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment;
- you give the body which the previous disclosure was made to a written confirmation which:
  - includes sufficient information to identify the previous disclosure; and
  - states that you intend to make an emergency disclosure; and
- the extent of the information you disclose is no greater than necessary to inform the recipient of emergency disclosure of the substantial and imminent danger.<sup>16</sup>

# 6. Can I make an anonymous disclosure?

Yes and anonymous disclosures will be acted on where possible. You may also decide to provide your name and/or contact details to an Eligible Recipient but request that your name and/or contact details are not provided by the Eligible Recipient to a WPO.

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<sup>15</sup> s1317AAD(1), Corporations Act.

<sup>16</sup> s1317AAD(2), Corporations Act.



If your disclosure is to an Eligible Recipient who is not a WPO or KPMG FairCall, the Eligible Recipient may seek your consent to disclose your identity to a WPO.

Please note that there are good reasons why you might consider identifying yourself to an Eligible Recipient and consenting to the disclosure of your identity to a WPO, or at the very least providing a means of contact. These include:

- **nbn** is required to keep the identity of individuals who have made a Qualifying Disclosure confidential<sup>17</sup>, subject to limited exceptions including your consent;<sup>18</sup>
- It will be difficult to ensure your protection from detrimental conduct if **nbn** does not know your identity;
- It may be difficult to conduct an investigation of the Disclosable Matter if you cannot be contacted for further information; and
- If you do not provide any contact details, you cannot be updated on the progress of your disclosure, including the outcome of any investigation.

## 7. What information should I include in my disclosure?

We encourage our people to speak up about misconduct or an improper state of affairs at **nbn**, and there are no prescribed information requirements. However, in our experience, if you decide to make a disclosure under the Whistleblower Regime, it helps us to determine how to proceed if you provide the following details:

- unless your disclosure is anonymous (see paragraph 6 above), your name and contact details;
- the nature of the Disclosable Matter;
- who you think committed the conduct associated with the Disclosable Matter;
- when and where the conduct occurred;
- relevant events surrounding the issue;
- if you did anything in response to the Disclosable Matter;
- others who know about the Disclosable Matter and have allowed it to continue;
- whether you believe your information is a Qualifying Disclosure under the Whistleblower Regime (though you do not have to describe it in this way in order for it to be treated as a Qualifying Disclosure); and
- if you are concerned about possible detrimental conduct as a result of making a disclosure.

Please use the [CATA Disclosure Form](https://www.nbnco.com.au/corporate-information/about-nbn-co/policies/corporate-policies) available on **nbn**'s website <https://www.nbnco.com.au/corporate-information/about-nbn-co/policies/corporate-policies> to make or to inform your disclosure (because your disclosure can be oral or in writing).

If possible, please also provide any supporting correspondence or other documents, such as file notes or a diary of events, and the names of any people who witnessed the conduct or who may be able to verify what you are saying in your disclosure.

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<sup>17</sup> s1317AAE, Corporations Act; s14ZZW, Tax Administration Act.

<sup>18</sup> s1317AAE(2)(f), Corporations Act; s14ZZW(2)(e), Tax Administration Act.



## 8. What are my obligations as a discloser?

If you make a Qualifying Disclosure:

- you should not discuss the details of your disclosure with anyone who does not need to know. Discussions with those people will not be covered by the protections under the Whistleblower Regime;
- you should be discreet about the fact that you have made a disclosure, the information in your disclosure and any information that would identify someone that you allege has acted wrongly; and
- you should be prepared to provide further information to help the investigator, as this may often be required.

## 9. What are my protections under the Whistleblower Regime?

If you make a Qualifying Disclosure:

- which is made anonymously, your anonymity is protected;<sup>19</sup>
- you will not be subject to any civil, criminal or administrative liability (including disciplinary action) for making the disclosure;<sup>20</sup>
- no contractual or other remedy may be enforced and no contractual or other right may be exercised against you on the basis of your disclosure;<sup>21</sup>
- the information in your disclosure may not be admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;<sup>22</sup> and
- a contract to which you are a party cannot be terminated because of your disclosure.<sup>23</sup>

Even if the information provided in your disclosure turns out to be incorrect or cannot be substantiated, your disclosure will be protected under the Whistleblower Regime, provided that you made the disclosure to an Eligible Recipient under the Whistleblower Regime (see Q5).

Making a disclosure will not necessarily protect you from the consequences of your own wrongdoing, including where you have been involved in the conduct being disclosed.

### 9.1 Protection from detrimental conduct

#### 9.1.1 What is detrimental conduct?

Detrimental conduct occurs where a person engages in conduct which causes or will cause Detriment to another person (including, for example, a discloser or a witness). The person engaging in such conduct does so because they believe or suspect that person, or anyone else, made, may have made, proposes to make or could make a Qualifying Disclosure.<sup>24</sup> This includes, threatening to engage in detrimental conduct. The threat may be express or implied, conditional or unconditional.<sup>25</sup> This conduct is unlawful under the Whistleblower Regime.

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<sup>19</sup> s1317AAE, Corporations Act; s14ZZW, Tax Administration Act.

<sup>20</sup> s1317AB(1)(a), Corporations Act; s14ZZX(1)(a), Tax Administration Act.

<sup>21</sup> s1317AB(1)(b), Corporations Act; s14ZZX(1)(b), Tax Administration Act.

<sup>22</sup> s1317AB(1)(c), Corporations Act; s14ZZX(1)(c), Tax Administration Act.

<sup>23</sup> s1317AB(2)(b), Corporations Act; s14ZZX(2)(b), Tax Administration Act.

<sup>24</sup> s1317AC, Corporations Act; s14ZZY, Tax Administration Act.

<sup>25</sup> s1317AC(4), Corporations Act; s14ZZY(3), Tax Administration Act.



Detriment includes any of the following:<sup>26</sup>

- dismissal of an employee;
- injury of an employee in his or her employment;
- alteration of an employee's position or duties to his or her disadvantage;
- discrimination between an employee and other employees of the same employer;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person's property;
- damage to a person's reputation;
- damage to a person's business or financial position; or
- any other damage to a person.

It may be a criminal offence to engage in the detrimental conduct described above and there are serious penalties attached.

Courts are given broad scope to make orders remedying a Detriment or threatened Detriment under the Whistleblower Regime. These include injunctions, compensation orders (including against individual employees and their employers), reinstatements, exemplary damages, and the making of apologies.

## 9.2 Confidentiality

Strict confidentiality obligations apply in respect of Qualifying Disclosures under the Whistleblower Regime. It is an offence for an Eligible Recipient to disclose your identity as a discloser or information that is likely to lead to the identification of the discloser except in very limited circumstances, including with the discloser's consent.<sup>27</sup> Each of these offences is punishable by imprisonment, or significant fines, or both.

Unless you as the discloser consent, your identity or any information that may lead to your identification, must not be disclosed by the Eligible Recipient, or any other person, to anyone (subject to the exceptions set out below).

Under the Whistleblower Regime:

- anonymous disclosures are still capable of being protected (though it may be difficult to investigate these disclosures effectively);
- if you do not consent to your identity being disclosed to any other persons, it will still be lawful for **nbn** to:
  1. disclose your identity to:
    - a) ASIC, APRA, the AFP or the Commissioner of Taxation;
    - b) A legal practitioner for the purposes of obtaining advice about the disclosure; or
    - c) to a body prescribed by the regulations,
  2. disclose information that may lead to your identification if this is reasonably necessary for the purpose of investigating the Qualifying Disclosure.

All disclosures received and made under this Whistleblower Regime will be held in confidence and securely, as appropriate.

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<sup>26</sup> s1317ADA, Corporations Act; s 14ZZZA, Tax Administration Act.

<sup>27</sup> s1317AAE(2)(f), Corporations Act; s 14ZZW(2)(e), Tax Administration Act.



## 10. Support for disclosers

**nbn** will support you as a discloser by potentially taking some or all of the following steps as required and appropriate:

- appointing a support person to assist you as a discloser, who is responsible for checking on your wellbeing regularly;
- ensuring that you are informed (if you are contactable) of the progress of the investigation;
- if you are an **nbn** employee, advising you of the availability of the Employee Assistance Program which can be accessed on 1300 360 364;
- where there are any concerns about your health and wellbeing, (subject to confidentiality restrictions/requirements) liaising with a member of the **nbn** HSE Team who are responsible for work health and safety in **nbn**; and
- if you work at **nbn**, where appropriate (and in consultation with you, if consultation is possible) transferring you to a different area or providing you with a temporary line manager within the workplace.

Note that support for disclosers does not prevent a person who has made a Qualifying Disclosure being the subject of legitimate workplace performance management. However, where appropriate, the WPO, the relevant **nbn** HRBP and any relevant supervisors / managers should ensure that:

- there are sufficient grounds for the action;
- the action is reasonable and proportionate; and
- the action is not being taken because the person made a disclosure.

### 10.1 Handling detrimental conduct

Disclosers and witnesses should be encouraged to advise the relevant WPO if they believe they are being or may be subject to detrimental conduct.

Every allegation of detrimental conduct or the threat of detrimental conduct will be taken seriously, recorded and responded to. All those involved in handling the Qualifying Disclosure and aware of your identity – which may include the Authorised Person (e.g. the WPO), investigator, supervisor, manager and anyone else to whom you have consented to reveal your identifying information – need to monitor the work environment for signs of Detriment and if necessary, take corrective action early. **nbn** will not tolerate harassment or victimisation consistent with our obligations under the Whistleblower Regime.

Responses to alleged detrimental conduct will depend on their seriousness and other circumstances. Actions which may be taken to resolve workplace conflict include:

- holding discussions with staff;
- providing guidance and support and closer supervision of the workplace for inappropriate workplace behaviours;
- disciplinary measures taken under the relevant code of conduct, policy and/or employment contract; and/or
- reporting to the police.

If the situation is potentially serious enough to require significant action such as transfer, relocation, a leave of absence, physical protection or an injunction, options should be discussed with the WPO and where appropriate, the **nbn** HR Team and the relevant non-implicated managers within **nbn**.



## 11. Fair treatment of persons who are the subject of a Qualifying Disclosure

**nbn** will also seek to support individuals who are the subject of an investigation of a Qualifying Disclosure. Where the name of an employee is raised by someone who is speaking up about a concern, **nbn** is committed to treating all employees involved fairly, as appropriate in the circumstances.

**nbn** will take all reasonable steps to ensure that the named employee is treated fairly, as appropriate in the circumstances of the disclosure, such as provision of a support person. The WPO may make a risk assessment in relation to the position of the named employee and take relevant advice from the **nbn** Legal Group to ensure, so far as practicable, fair treatment.

**nbn** will maintain the confidentiality of the relevant employee's identity to the fullest extent possible, and will not take disciplinary action (e.g. written warnings or termination of the employee) unless it is considered to be necessary to mitigate the risk of further misconduct or illegal activity.

## 12. What happens after I have made a disclosure?

Unless otherwise required by law/regulator guidance, the following steps may take place, as appropriate.

### 12.1 Step 1: The Eligible Recipient (if not a WPO) may seek your consent to disclose your identity and will refer the matter to a WPO.

If you consent, your name and/or contact details will be provided by the Eligible Recipient to a WPO to determine whether or not the disclosure meets the requirements of a Qualifying Disclosure and should be investigated under the Whistleblower Regime. You will be notified of the WPO contact, as appropriate.

If you do not consent, the Eligible Recipient may nevertheless pass your disclosure to a WPO for determination of whether or not it meets the requirements of a Qualifying Disclosure and should be investigated under the Whistleblower Regime and **nbn** will do its best to ensure that you are not identified (see further below).

### 12.2 Step 2: The WPO will decide whether your disclosure meets the requirements of a Qualifying Disclosure.

**If your disclosure is made to or referred to a WPO:** The WPO will consider whether to investigate the disclosure, including by determining whether the information provided by you consists of a Qualifying Disclosure under the Whistleblower Regime.

The WPO may ask you questions to determine whether the information is about Disclosable Matter.<sup>28</sup>

**If the WPO is satisfied of a Qualifying Disclosure:** where appropriate, the matter will generally be handled and investigated in accordance with the Whistleblower Regime and the process set out below.

**If the WPO is not satisfied that there is a Qualifying Disclosure of Disclosable Matter:**

- the disclosure will not be investigated under the Whistleblower Regime; and
- if contacting you is reasonably practicable, the WPO will inform you in writing of:

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<sup>28</sup> s1317AA, Corporations Act; s14ZZT, Tax Administration Act.



- the reasons why the disclosure does not disclose Disclosable Matter and will not be investigated; and
- if appropriate or required by law or regulator guidance, any other course of action that might be available to you.

Where the WPO does not have your contact details but the initial Eligible Recipient does have such details, the WPO may request that the Eligible Recipient sends the information and notification on to you.

A decision not to investigate under the Whistleblower Regime does not preclude the matter being investigated under another regime, for example, as a PID under the PID Act or as an HR matter or otherwise, in **nbn's** absolute discretion.

### 12.3 Step 3: The WPO may investigate your disclosure.

The WPO may decide not to investigate your disclosure or not to continue to investigate your disclosure, if for example:

- your disclosure does not concern Disclosable Matter;
- your disclosure is the same or substantially the same as a disclosure which has been or is being investigated as a disclosure investigation;
- your disclosure concerns Disclosable Matter that is the same or substantially the same as Disclosable Matter being investigated under a law of the Commonwealth or the executive power of the Commonwealth and:
  - it would be inappropriate to conduct another investigation at the same time; or
  - the WPO is reasonably satisfied that there are no further matters concerning the disclosure that warrant investigation;
- you have informed the WPO that you do not wish the investigation of your disclosure to be pursued and the WPO is reasonably satisfied that there are no matters concerning the disclosure that warrant investigation; or
- it is impracticable for your disclosure to be investigated because:
  - your name and contact details have not been disclosed;
  - you refuse or fail or are unable to give, for the purpose of the investigation, such information or assistance as the investigator asks you to give; or
  - because of the age of the information.

All documents, reports and records relating to the investigation of a Qualifying Disclosure will be securely stored to retain confidentiality.

### 12.4 Step 4: WPO may prepare a report.

Unless otherwise required by law or regulator guidance, investigations will generally be conducted and completed within an appropriate timeframe (e.g. within 90 days of the disclosure).

If appropriate or required by law/regulator guidance, the WPO may prepare a report of the investigation.

### 12.5 Step 5: What happens at the end of an investigation will vary with the circumstances.

If an investigation is conducted and **nbn** finds that your disclosure is substantiated, it may take any of a variety of actions that are available and appropriate and that will depend on the specific circumstances of the investigation. These may include:

- no action;
- referral of the matter to the police or another body that can take further action;
- mediation or conciliation of a workplace conflict;



- disciplinary action pursuant to **nbn** policies and procedures;
- an internal audit or other review of an issue or the operations of a particular unit;
- implementing or changing policies, procedures or practices; and/or
- conducting training and awareness sessions for staff.

## 13. What should I do if someone causes Detriment to me because of my disclosure?

You should immediately advise a WPO if you believe you are being or may be subject to detrimental conduct. **nbn** takes these matters seriously and will take appropriate steps to address your concerns.