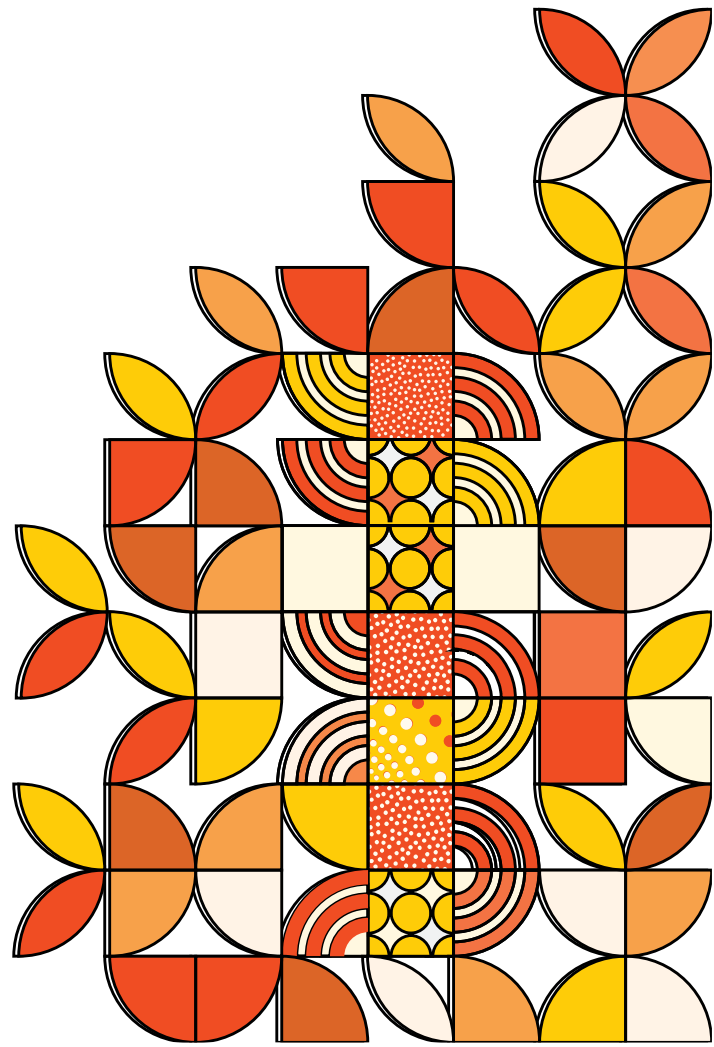


Whistleblower (Fraud and Corruption Control) Procedure



SECTION 1

Purpose

1. The Whistleblower (Fraud and Corruption Control) Procedure provides clear guidelines for detecting, reporting, and responding to fraud and corruption within the Institute of Health and Management (IHM). It reflects best practices for corporate governance and compliance with relevant standards, rules and regulations. This Procedure reaffirms that it is the responsibility of all members of IHM, including staff, students, and contractors, to identify and report fraud, improper conduct, and corruption.

2. IHM is committed to the highest standards of ethics and integrity, and it maintains a zero-tolerance attitude to fraud, corruption, misconduct, criminal, or improper conduct. IHM understands that a control framework to control fraud and corruption as well as to protect whistleblowers is critical and imperative to our continued success and reputation as an institute of higher education.

Scope

3. This Procedure applies to all officers, employees, students, and associates of IHM, including contractors, consultants, members of the Board of Directors and its committees, and volunteers, as well as to all teaching, learning, research, engagement, and support activities of IHM.

4. This Procedure supports the effective implementation of the IHM Fraud and Corruption Prevention and Control Policy by detailing and explaining what matters are reportable, how a whistleblower can report incidents of, or concerns about, fraud or corruption without fear of detriment, what protections are available to whistleblowers, and how IHM will support and protect the whistleblower.

Suit Documents

5. This Procedure is linked to the following suit documents:

- 5.1 Fraud and Corruption Prevention and Control Policy.
- 5.2 Academic Honesty and Integrity Policy and Procedure.
- 5.3 Performance Management Policy and Procedure.
- 5.4 Research Management Policy and Procedure.
- 5.5 Risk Management and Quality Assurance Policy and Procedure.
- 5.6 Student Misconduct Policy and Procedure.

Authority

6. This Procedure is made in fulfilment of IHM's obligations as a private sector institute of higher education under relevant regulatory requirements, including the requirements of the *Corporations Act 2001* (Cth).

Compliance

7. This Procedure supports compliance with the:

- 7.1 *Crimes Act 1958* (Vic);
- 7.2 *Corporations Act 2001* (Cth);
- 7.3 *Taxation Administration Act 1953* (Cth);
- 7.4 Relevant criminal legislation of States and Territories where IHM operates; and
- 7.5 ASIC's Regulatory Guide 270 Whistleblower Policies.

Definitions

8. For the purposes of this Procedure,

8.1 **Detriment** is negative action taken against any person who, in good faith, makes a Whistleblowing Disclosure or assists or participates in an investigation of a reported matter. Examples of detriment can include, but are not limited to:

- a) dismissal of an employee or alteration of their position/duties as retaliation for disclosing/reporting a reportable matter or negative performance feedback that is not reflective of their actual performance; or
- b) any form of harassment, discrimination, intimidation, threats to cause detriment, harm or injury, reputational damage, or damage to the business or financial position of the person disclosing or reporting a concern.

8.2 **Fraud, Improper Conduct, and Corruption** have the same meaning as given to these terms in the Fraud and Corruption Prevention and Control Policy.

8.3 **Personal work-related grievance** is a concern of a whistleblower in relation to their current or former employment with IHM (such as the terms and conditions of their employment, a matter relating to performance management, or an interpersonal conflict with or complaint against another employee) that has implications for that individual whistleblower personally.

8.4 **Reportable Conduct** is a conduct as defined in Clause 13 below.

8.5 **Whistleblower** is a person reporting a reportable conduct or making a Whistleblowing Disclosure under this Procedure.

8.6 **Whistleblowing Disclosure** is a disclosure made under Part 9.4AAA of the *Corporations Act 2001* (Cth) or Part IVD of the *Taxation Administration Act 1953* (Cth).

8.7 **Whistleblowing Disclosure Coordinator (WDC)** is the officer appointed under Clause 15.

9. For definitions of other terms used in this Procedure, refer to IHM's [Glossary of Terms](#).

SECTION 2

Procedure

Risk Assessment and Controls

10. In order to prevent fraud, corruption, and improper conduct, IHM will conduct risk assessments at least twice a year. The risk assessments will identify potential fraud and corruption risks across all areas of IHM and update the risk register annually or whenever a reported or suspected incident occurs.

11. In order to achieve the purposes of this Procedure, IHM will:

- 11.1 Implement internal controls such as segregation of duties, access controls, and approval hierarchies to mitigate identified risks.
- 11.2 Continuously monitor financial and operational activities to detect signs of fraudulent or corrupt activities.

Disclosing a Reportable Conduct or Making a Whistleblowing Disclosure

12. All staff members, students, associates, or contractors of IHM, as well as all members of IHM governing bodies or Board of Directors or committees, have a responsibility to report a reportable conduct or make a Whistleblowing Disclosure in accordance with this Procedure.

13. For the purposes of this Procedure, a reportable conduct is anything that an individual has objective reasons to believe to be any of the following:

- 13.1 A misconduct or a fraudulent, corrupt, or unethical conduct, including an illegal act.
- 13.2 A conduct that constitutes a systematic or serious contravention of any of IHM policies, procedures, codes, and the like instruments.
- 13.3 A conduct that constitutes a contravention of any of the following whistleblower laws:
 - a) Part 9.4AAA of the *Corporations Act 2001* (Cth).
 - b) Part IVD of the *Taxation Administration Act 1953* (Cth).
- 13.4 A conduct that constitutes a contravention of any of the following laws:
 - a) *Corporations Act 2001* (Cth).
 - b) *Australian Securities and Investments Commission Act 2001* (Cth).
 - c) *Banking Act 1959* (Cth).
 - d) *Insurance Act 1973* (Cth).
 - e) *Life Insurance Act 1995* (Cth).
 - f) *National Consumer Credit Protection Act 2009* (Cth).
 - g) *Superannuation Industry (Supervision) Act 1993* (Cth).
 - h) *Financial Sector (Collection of Data) Act 2001* (Cth);

i) Regulations or instruments made under any of the above laws.

13.5 A conduct that represents a danger to the public or is an illegal conduct such as theft, violence, or threatened violence and criminal damage to property.

13.6 A conduct that causes or threatens to cause detriment, as defined in Clause 8.1 above, to a person who has made a Whistleblowing Disclosure or reported a reportable conduct.

14. A reportable conduct excludes personal work-related grievances as defined in Clause 8.3 above, which will be governed by IHM policies and procedures related to workplace and employment.

Channels for Reporting or Making Disclosures

15. IHM shall establish the role of Whistleblowing Disclosure Coordinator (WDC) to whom reportable conduct can be disclosed, preferably in writing. IHM will create a special email box for this reporting purpose. Until this role of WDC is established, the officer in charge of governance matters, currently the Associate Dean, Governance, shall act as the WDC.

16. A reportable conduct can also be disclosed, preferably in writing and subject to non-conflict of interest with the recipient of the report, directly to any of the following Eligible Recipients:

16.1 Chief Operating Officer.

16.2 Chief Financial Officer.

16.3 Academic Dean.

16.4 Academic Registrar.

16.5 A Senior Officer at the Office of People and Culture (at: hr@hcigroup.com.au).

16.6 Director, Audit & Risk.

16.7 Director – Quality Management.

16.8 Risk Manager.

16.9 Associate Dean – Governance.

16.10 Ethics Officer.

Anonymous Whistleblowing Disclosure

17. A disclosure can be made anonymously, which, however, may affect IHM's ability to efficiently investigate the issue or concern/disclosure. IHM has an obligation to protect anonymous whistleblowers and is committed to working on the concerns reported anonymously.

Reporting Format

18. Whistleblowers are encouraged to provide IHM with as much information as would be helpful for us to effectively investigate the issue or concern/disclosure. The following details will assist us in investigating the issue or taking an action:

- 18.1 Date, time and location;
- 18.2 Name(s) of person(s) involved and their roles at IHM;
- 18.3 A general description of the concern;
- 18.4 The whistleblower's relationship with the person involved; and
- 18.5 The source of knowledge about the issue being reported or disclosed.

Reporting or Disclosures to External Bodies

19. IHM encourages whistleblowers to report concerns, or make disclosures, under this Procedure to IHM in the first instance. Nevertheless, a whistleblower may choose to report to an external body if they are not satisfied with the response by IHM or are concerned about their confidentiality. The following might be the potential external agencies for this purpose:

- 19.1 Australian Securities and Exchange Commission (ASIC) for a disclosure that qualifies for protection under the *Corporations Act 2001* (Cth).
- 19.2 Australian Taxation Office (ATO) for a disclosure that qualifies for protection under the *Taxation Administration Act 1953* (Cth).
- 19.3 A qualified Australian legal practitioner for legal advice.
- 19.4 Any other relevant regulator in the concerned State or Territory of Australia.

Assessment and Investigation

20. Upon receiving a report of a reportable conduct or a Whistleblowing Disclosure, the Whistleblowing Disclosure Coordinator (WDC) will assess the matter by way of holding a preliminary inquiry or assessment to determine the nature and scope of the concern or the issue.

21. Throughout the process, IHM will ensure that the whistleblower's identity is kept confidential, which must not be disclosed unless the whistleblower permits or is required by the law or regulatory requirements.

22. If the preliminary assessment results in a view that the matter reported is to be investigated under this Procedure, the Chief Executive Officer of IHM will cause the matter to be notified to the Audit and Risk Management Committee and will constitute, within 15 calendar days of the preliminary assessment, a three-member panel for the investigation of the matter, consisting of:

- 22.1 Chief Financial Officer;
- 22.2 One senior staff member of IHM not associated with the matter or the whistleblower or the person against whom the concern is raised;
- 22.3 A member of the IHM Audit and Risk Management Committee, preferably its external member.

23. If the report or the Whistleblowing Disclosure concerns the Chief Executive Officer's alleged conduct, the Audit and Risk Management Committee will investigate the matter.

24. Any person approached as part of a preliminary assessment or investigation must cooperate with the officer or the Panel acting under this Procedure and maintain confidentiality of the whistleblower's identity or relevant information. The whistleblower also has a duty to maintain confidentiality and cooperation with the processes.

25. The Panel will complete the investigation within 30 calendar days, based on evidence gathered and upon hearing the person against whom the concerns were raised and the whistleblower who is not an anonymous reporter. The Panel will also comply with the principles of natural justice.

Outcomes of Investigation and Implementation of Panel Recommendations

26. Upon conclusion of the investigation, the Panel will, via their report, suggest an appropriate action against the person alleged to have committed fraud, improper conduct, or corruption, including the termination of employment or variation to terms and conditions of employment in accordance with applicable IHM policies and procedures for any such action. The panel may also recommend ways to recover quantifiable losses done to IHM, or the whistleblower, or any other individual.

27. The WDC will act as the secretary to the panel and coordinate with the Panel to get the investigation report ready for submission to the Chief Executive Officer and the Audit and Risk Management Committee.

28. The Chief Executive Officer will implement the recommendations of the Panel subject to rules, regulations, and IHM policies and procedures.

29. The WDC will provide the whistleblower or the discloser with information regarding the investigation's progress and the actions IHM took based on the Panel's report.

Referral to External Bodies

30. If the Panel thinks that the matter is to be referred to an external agency or the law enforcement authorities, the referral will be made by the Chief Executive Officer in accordance with legislative and other requirements, including the requirement of consent from the whistleblower to forward the information to the proper authority. In that case, IHM will undertake a risk assessment to ensure there is not an unacceptable risk to the discloser before referral.

Review of Decision Not to Investigate

31. When a decision is made not to investigate the concern or issue, the whistleblower will be provided with written reasons.

32. The whistleblower will be entitled to request the Chief Executive Officer to review the decision refusing to investigate their concern within 28 calendar days of the receipt of written reasons under Clause 31.

33. The Chief Executive Officer will appoint an appropriate delegate to review the matter and determine, within 28 calendar days of the referral, whether to confirm or overturn the decision refusing to investigate the concern or issue. The whistleblower will be provided with the review decision and the reasons for the decision.

Protection of Whistleblower

34. The whistleblower is entitled to:

34.1 Protection of their identity and confidential information.

34.2 Protection from detriment.

34.3 Protection from liability in certain circumstances.

35. The protections under Clause 34 will not be available if:

35.1 The report or disclosure is not a reportable conduct under this Procedure.

35.2 The whistleblower has engaged in misconduct revealed in the report or the disclosure made.

35.3 The report or the disclosure is vexatious or frivolous or is made in bad faith only to cause disreputation or loss to IHM or the individual against whom a concern is raised.

Identity and Confidentiality Protection

36. IHM understands that it is an offence under section 1317AAE of the *Corporations Act 2001* to disclose a whistleblower's identity or relevant identity information. IHM is committed to its duty to protect the identity of the whistleblower or information that could identify a whistleblower. IHM will also ensure that all information about a process under this procedure is kept confidential unless the relevant law requires otherwise.

37. Information provided by the whistleblower will only be shared where the whistleblower provides consent, or IHM is permitted or otherwise required by law. IHM will take all reasonable steps to reduce the risk of the whistleblower being identified from the available information.

Detriment

38. IHM will ensure that the whistleblower or the discloser is not subject to any detriment, reprisal or victimisation in any form for reporting a reportable conduct or making a disclosure under this Procedure.

39. Any person within IHM who causes detriment, or threatens to cause detriment, or carries out or threatens reprisals, will be subject to disciplinary action. Such a person may, in appropriate circumstances, also be subject to criminal liability.

Protection from Liability

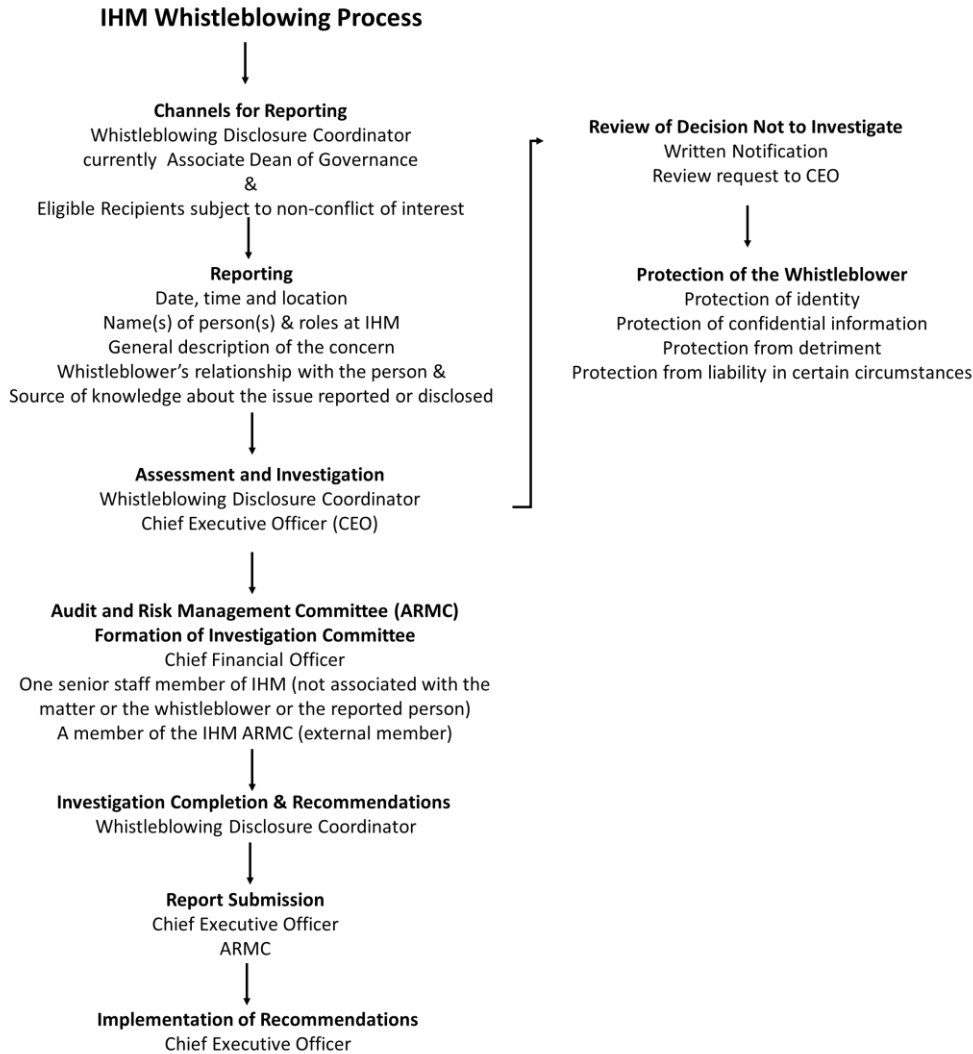
40. The whistleblower is not subject to civil, contractual, criminal or administrative liability for reporting a reportable conduct or making a disclosure under this Procedure.

Non-compliance

41. Non-compliance with IHM policies and procedures is considered a breach of the (Staff) Code of Conduct and Ethics, Student Code of Conduct, or the Student Misconduct Policy, as applicable, and is treated seriously.

42. Complaints may be raised, and reports of concerns about non-compliance will be dealt with in accordance with the Staff Complaints and Grievances Procedure, Academic Honesty and Integrity Procedure, Student Misconduct Procedures, or any other procedures as applicable.

Flowchart of the Reporting, Assessment, and Determination (Investigating Panel's Report)



SECTION 3

Associated Information

Related Internal Documents	
	<ul style="list-style-type: none"> • Fraud and Corruption Prevention and Control Policy • (Staff) Code of Conduct and Ethics • Code of Conduct (Students) • Academic Honesty and Integrity Policy and Procedure • Performance Management Policy and Procedure • Research Management Policy and Procedure • Risk Management and Quality Assurance Policy and Procedure • Student Misconduct Policy and Procedure

Related External Legislation, Standards and Codes	<ul style="list-style-type: none"> • Tertiary Education and Quality Standards Agency Act 2011 • Higher Education Standards Framework (Threshold Standards) 2021, Domain 6 (Governance and Accountability) • <i>Crimes Act 1958</i> (Vic) • <i>Corporations Act 2001</i> (Cth), especially Part 9.4AAA • <i>Taxation Administration Act 1953</i> (Cth) • ASIC's Regulatory Guide 270 Whistleblower Policies
Date Approved	26/11/2024
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Date of Next Review	26/11/2027
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Recommended by	Audit and Risk Management Committee
Responsibility for implementation	Associate Dean, Governance (or the equivalent) Director, Audit and Risk (or the equivalent)
Document Custodian	Company Secretary
IHM Document ID	IHM-WBPP2-2.0

Change History

Version Control		
Change Summary	Date	Amendment Details (brief description)
Version 1.0	17/02/2021	New Procedure
Version 2.0	26/11/2024	<p>The new procedure has been developed and approved to align with auditors' recommendations and the <i>Corporations Act 2001</i> (Cth). The title of the procedure has been changed to incorporate Whistleblower protection.</p> <p>The previous Fraud and Corruption Prevention and Control Procedure has been archived.</p>