

People & Culture

WHISTLEBLOWER AND COMPLAINTS POLICY

POLICY OWNER National Executive
LAST UPDATED 15 December 2023

POLICY HIGHLIGHTS

Whistleblower reports	The purpose of this Policy is to encourage those in Australia (as relevant to RSM Australia and its associated Australian entities) who have information on misconduct that is relevant to RSM Australia to raise their concerns (that is, make a whistleblower disclosure) in the safety, security, protections and support that RSM Australia provides. RSM Australia has chosen to adopt the whistleblower provisions under the Australian <i>Corporations Act 2001</i> (Commonwealth) and the Australian <i>Taxation Administration Act 1953</i> (Commonwealth).
Complaints	A complaint that is not a whistleblower report (that is, not a Reportable Matter) can still be made utilising RSM Australia's whistleblower reporting avenues and by stipulating that your intention is for your report to be a complaint as opposed to a whistleblower report of a reportable matter.

This is the policy of RSM Australia and its associated Australian entities.



1. INTRODUCTION

The purpose of RSM Australia's Whistleblower and Complaints (this Policy) is to encourage those in Australia who have information on misconduct that is relevant to RSM Australia to raise their concerns (that is, make a whistleblower disclosure) in the safety, security, protections and support that RSM Australia provides. In doing so, this supports RSM Australia's values and Code of Conduct & Ethics.

RSM Australia seeks to comply with its legal and regulatory obligations, and in doing so has adopted the whistleblower provisions under the Australian *Corporations Act 2001* (Commonwealth) and the Australian *Taxation Administration Act 1953* (Commonwealth). For full details of whistleblower provisions, please refer to these laws (and any other applicable laws) with this policy summarising the key points.

2. WHISTLEBLOWER REPORTING

2.1 To whom does this apply (who is an Eligible Whistleblower)

This policy applies to and provides protections to Eligible Whistleblowers.

- You are entitled to protection under the Corporations Act 2001 and if applicable the Taxation Administration Act 1953, if: you are an Eligible Whistleblower (see below for what this means); and
- you have disclosed (or intend to disclose) a Reportable Matter (refer to 2.2 of this Policy for what this means) to an Eligible Recipient (an individual who can receive a whistleblower disclosure – refer to 2.3 of this Policy) to the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA) or another entity prescribed under the *Corporations Act 2001*.

You will also be entitled to protection as an Eligible Whistleblower if you get advice from a legal practitioner on the operation of whistleblower protection laws.

Also, in more specific and limited circumstances where a matter is of public interest or there is an emergency, a report may be protected if it is made to a journalist or a member of Parliament. It is important that you understand the criteria for making a public interest or an emergency disclosure to be covered by the whistleblower protections. RSM Australia recommends that you contact an Eligible Recipient (listed at 2.3 of this Policy) or an independent legal adviser before making a public interest or an emergency disclosure.

An Eligible Whistleblower is a person who is, or has been, any of the following:

- an officer or employee of RSM Australia (as relevant to RSM Australia and its associated Australia entities), and includes current and former employees who are permanent, part-time, fixed-term or temporary, secondees, managers and directors; or
- a person who supplies goods or services to RSM Australia or an employee of a person who supplies goods or services to RSM Australia, which includes contractors, consultants, service providers and business partners; or
- a person who is an associate of RSM Australia - for example, a director or company secretary of RSM Australia or a related body corporate of RSM Australia; or
- a relative, dependent or dependent of the spouse of any person referred to in this definition of Eligible Whistleblower or

- a current or former client of RSM Australia and its associated Australian entities.

2.2 What types of misconduct can be reported (Reportable Matters)

A whistleblower can report what is called a Reportable Matter if an Eligible Whistleblower has reasonable grounds to suspect that the information is about:

- misconduct, such as theft of RSM Australia property, fraud, damage to RSM Australia property, assault, bullying or harassment, misuse of company resources or assets, breach of duty, corruption, bribery, threats, theft of RSM Australia ideas like intellectual property or copyright protected materials, timesheet or overtime or allowances fraud, computer or email or Internet misuse, inappropriate material access or transmission, a criminal offence; or
- an improper state of affairs or circumstances (such as a conflict of interest, receiving improper gifts or benefits or hospitality without approval or not permitted by RSM Australia policies, misuse of work time working for another employer or own business, breach of privacy or confidentiality, unlawful discrimination); or
- behaviour that represents a danger to the public or the financial system (such as breaches of occupational health & safety); or
- a breach of the *Corporations Act 2001* (such as directors or other company officers not acting in good faith including dishonesty, misuse of position or misuse of information); or
- a breach of the *Taxation Administration Act 1953* or improper conduct in relation to the tax affairs in relation to RSM Australia or a related body corporate of RSM Australia.

A personal work-related grievance that does not involve harm to a whistleblower (or a threat of harm) is not a Reportable Matter and is not protected under the *Corporations Act 2001* or *Taxation Administration Act 1953*. A personal work-related grievance is one that relates to your current or former employment that has implications for you personally but does not have significant implications for RSM Australia (such as if you believe you have missed out on a promotion that you deserve or if you don't like the managerial style of your manager, principal or partner). However, a work-related grievance may still qualify for protection under the law and you may want to discuss with an Eligible Recipient.

2.3 Who can receive a whistleblower report (who is an Eligible Recipient)

A whistleblower can report (anonymously if wanted) a Reportable Matter to any of the following Eligible Recipients (that is, an individual who can receive a whistleblower disclosure):

1. **RSM Australia's whistleblower reporting service** operated by RSM Australia through Partner Roger Darvall-Stevens, Fraud & Forensic Services (please note that if your whistleblower report or complaint relates to Partner Roger Darvall-Stevens, please make your whistleblower report or complaint direct to RSM Australia's internal Whistleblower Protection Officers in the following point 2), for use by using any of the reporting channels of –
 - a. By Internet through link at <https://www.rsm.global/australia/RSMAustralia-whistleblower-rpting>
 - b. By email to dedicated email address of RSMaustWhistleblower@rsm.com.au
 - c. By mail to Partner Roger Darvall-Stevens, Fraud & Forensic Services, RSM Australia, based in the Melbourne office (<https://www.rsm.global/australia/offices>);
2. the **nominated RSM Australia Whistleblower Protection Officers (WPO)** of either of Partners Robert Miano (Chief Executive Partner) or Paul Joseph (Chief Digital Officer) from the RSM Australia National Executive (with contact details accessible at RSM Australia's website at <https://www.rsm.global/australia/search/people?countries=Australia&languages=en>);

3. **an officer, director or any Partner of RSM Australia** (but the preference is for a report to be made to the RSM Australia whistleblower reporting service or a RSM Australia WPO;
4. an internal or **external auditor of RSM Australia**;
5. **(in relation to tax affairs) a tax agent of RSM Australia**;
6. **other designated bodies** that can receive disclosures of ASIC, APRA, the Australian Commissioner of Taxation, or another Australian Commonwealth authority prescribed by law.

An Eligible Whistleblower will still qualify for protection for a disclosure even if their disclosure turns out to be incorrect. However, anyone who knowingly makes a false report of a Reportable Matter, or who otherwise fails to act honestly with reasonable belief in respect of the report may be subject to disciplinary action, including dismissal.

2.4 How to make a disclosure

A whistleblower report or disclosure can be made to any of the listed Eligible Recipients listed in the previous section 2.3. In practical terms, you can make contact with either:

- **RSM Australia's whistleblower reporting service** operated by RSM Australia through Partner Roger Darvall-Stevens, Fraud & Forensic Services (please note that if your whistleblower report or complaint relates to Partner Roger Darvall-Stevens, please make your whistleblower report or complaint direct to RSM Australia's internal Whistleblower Protection Officers in the following point 2), for use by using any of the reporting channels of –
 - By Internet through link at <https://www.rsm.global/australia/RSMAustralia-whistleblower-rpting>
 - By email to dedicated email address of RSMaustWhistleblower@rsm.com.au
 - By mail to Partner Roger Darvall-Stevens, Fraud & Forensic Services, RSM Australia, based in the Melbourne office (<https://www.rsm.global/australia/offices>);
- the **nominated RSM Australia Whistleblower Protection Officers (WPO)** of either of Partners Robert Miano (Chief Executive Partner) or Paul Joseph (CIO & Director of Operations) from the RSM Australia National Executive (with contact details accessible at RSM Australia's website at <https://www.rsm.global/australia/search/people?countries=Australia&languages=en>).

2.5 How you are legally protected for making a disclosure

Legal protections a whistleblower has when making a disclosure include the following:

- **Protection and confidentiality of the whistleblower's identity.** It is illegal for a person to identify an Eligible Whistleblower or disclose information that is likely to lead to their identification.
- **Protection from detrimental actions or omissions.** It is illegal for a person to engage in conduct that causes (or threatens) detrimental treatment to an Eligible Whistleblower in the belief or suspicion that a person has made, may make, proposes to make or could make a report of a Reportable Matter. Detrimental treatment could include dismissal, demotion, harassment, damage to reputation, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a disclosure as an Eligible Whistleblower.
- **Compensation and other remedies.** Eligible Whistleblowers may also be entitled to seek compensation and other remedies through the courts if RSM Australia fails to protect the Eligible Whistleblower from detriment and the Eligible Whistleblower suffers loss or damage.

- **Civil, criminal, and administrative liability protection (including disciplinary action)** for making reports of Reportable Matters. No contractual right (including under an employment contract) can be exercised against an Eligible Whistleblower to stop them disclosing a Reportable Matter. If you are an Eligible Whistleblower and the disclosure is to an Eligible Recipient or other designated body as listed in this policy or is a public interest disclosure or emergency disclosure, the information you disclose also cannot be used against you in criminal proceedings or in proceedings for that impose a penalty (except if the proceedings are in respect of the falsity of the information).

2.6 How RSM Australia supports and protects whistleblowers

RSM Australia will support and protect whistleblowers by means including:

- Protect the confidentiality of a whistleblower's identity (such as using gender-neutral terms and redact or remove personal or other information which may suggest identity, and whistleblowers will be handled and investigations conducted by those who are competent and qualified).
- Security of record-keeping and information sharing processes (such as limited information to those directly involved in conducting the investigation or managing the investigation process).
- Protect whistleblowers from detrimental acts or omissions (such as support services including counselling through RSM Australia's Employee Assistance Program or other professional or legal services that can be made available to Eligible Whistleblowers, and ensuring aware of rights and responsibilities through mechanisms including through employee awareness training).

2.7 How RSM Australia will handle and investigate a disclosure

Once a Reportable Matter has been received from an Eligible Whistleblower, who has provided reasonable grounds for their belief that the Reportable Matter has occurred, an investigation of that allegation(s) will begin as soon as practicable after the report has been received and assessed. The objective of an investigation is to determine whether there is sufficient evidence to substantiate or refute what is reported, and will generally involve the following process:

- Evidence gathering;
- Computer forensics;
- Develop and test investigation hypothesis;
- Gather internal and external records;
- Interviewing;
- Performing data analysis;
- Producing a report of factual findings.

If RSM Australia determines that the information disclosed does not amount to a Reportable Matter, the Eligible Whistleblower will be, if practicable, informed of that decision. In some instances, reports may not be able to be responded to, for example, because they are anonymous reports.

If an investigation is conducted, it will be conducted consistent with the principles of natural justice and procedural fairness including:

- follow a fair process;
- the person who is alleged to have committed misconduct is innocent unless proved to be true;
- be conducted in as timely a manner as the circumstances allow;
- the investigator is to be competent and qualified;
- act fairly and without bias and be independent of the person(s) about whom an allegation has been made;
- make all reasonable inquiries or investigations before making a decision;
- investigation results based on facts and not opinion.

2.8 How fair treatment is provided to all (including the discloser and the subject of the disclosure)

Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the people involved in the investigation. RSM Australia recognises the importance of balancing the rights of the Eligible Whistleblower and the rights of people against whom a report is made in ensuring fairness.

RSM Australia will ensure that, provided the claim was not submitted anonymously, the Eligible Whistleblower is kept informed of the progress and outcomes of the investigation of their allegation(s). This will be subject to the considerations of privacy of those against whom allegations are made, and considerations of confidentiality affecting RSM Australia.

Provided there are no restrictions or other reasonable bases for doing so, people against whom an allegation has been made will be informed of the allegation and will have an opportunity to respond to any allegation. That is, RSM Australia will take steps to ensure fair treatment of any person who is the subject of the Reportable Matter report as well as the Eligible Whistleblower.

2.9 How RSM Australia makes this Policy easily accessible

This policy is available on the RSM Australia Internet and Intranet websites, and referred to where relevant by means including awareness training.

2.10 If you have any questions

For any questions about this Policy or making a whistleblower report or disclosure, please contact RSM Australia's Whistleblower Protection Officer (WPO) of Partner Paul Joseph (Chief Digital Officer).

3. COMPLAINTS

3.1 Internal complaints

If you have a complaint that is not a whistleblower report (that is, not a Reportable Matter), you are encouraged to discuss your complaint with a relevant Partner or with a People & Culture representative. If you either do not want to do that or want an alternative, you are most welcome to utilise RSM Australia's whistleblower reporting avenues (as per section 2.4 of this Policy). If you do so, please stipulate that your intention is for your report to be a complaint as opposed to a whistleblower report of a reportable matter.

3.2 External complaints

All written complaints received from external parties can also be reported by utilising RSM Australia's whistleblower reporting avenues (as per section 2.3 of this Policy). When doing so, please stipulate that your intention is for your report to be a complaint as opposed to a whistleblower report of a reportable matter. An external complaint will be assessed and either redirected to the relevant Partner of RSM Australia for attention and response (assisted by People & Culture as relevant), or in some matters managed through the whistleblower reporting investigation process at the discretion of a RSM Australia's Whistleblower Protection Officer (WPO).