



Whistleblowing Policy

Policy

Anglican Overseas Aid (AOA) is committed to the highest standards of conduct and ethical behaviour throughout our organisation. We are committed to promoting a culture of honest and ethical behaviour, compliance with law and good governance that aims to achieve these commitments. People who work with us in any capacity may be the first to realise that there may be something seriously wrong. However, they may not wish to speak up for fear of appearing disloyal or being victimised or subject to retaliation for reporting wrongdoing.

We encourage the reporting of any instances of misconduct, wrongdoing or impropriety, or unsatisfactory circumstances in relation to us, and we provide protections and have processes in place so that those who make disclosures and also those who are the subject of or mentioned in disclosures are supported.

This Policy applies to all activities and services provided by the organisation and applies to all Board members, staff, partners, contractors and volunteers of AOA. The Policy also applies to supporters and prospective supporters visiting AOA programs.

AOA's Assurances / Commitments

We encourage any person who has concerns on reasonable grounds about any AOA People, or AOA as an organisation, to make a disclosure in accordance with this policy.

We are committed to providing transparency about how we receive and handle disclosures subject to requirements under the law.

We are committed to taking appropriate action to address concerns in relation to us, including:

- Ensuring that disclosers can make disclosures safely, securely and with confidence;
- Ensuring that affected persons can respond safely, securely and with confidence to the disclosures; and
- Taking reports of investigations into disclosures of concern seriously, and taking appropriate steps to address findings and any recommendations in such reports.

Disclosable matters

Wrongdoing that can be reported may include, but is not limited to:

- Breaches of the law
- Bribery, corruption or abuse of any position of public trust
- Dishonesty and fraud
- Conduct that endangers health and safety
- Oppressive, negligent or unjust administration
- Gross mismanagement or repeated breaches of agreed procedures
- Anything that involves financial or non-financial loss to the organisation

How to make a disclosure

AOA takes all disclosures seriously, including those from whistleblowers. Disclosures can be made anonymously and/or confidentially, securely and during and outside of business hours.

Note that a prospective discloser may also take their own legal advice.

Important: In accordance with AOA's HR 12 Child Protection and HR 28 PSEAH policies, where the claim concerns **alleged physical or sexual abuse of a child or grooming**, then in all circumstances this should be reported directly to the Chief Executive Officer, the Chair of the Board or the Safeguarding Focal Point. Overseas reports should be made to the Chief Executive Officer, the Chair of the Board or the Head of International Programs.

When there are concerns a child is in immediate danger, AOA People in Australia should call the local police immediately. For AOA People stationed overseas, they should contact either the Head of International Programs, CEO or Board Chair.

Disclosures may be made via the following avenues:

(a) Phone: (03) 9495 6100 or Toll-free: 1800 249 880

(b) In writing:

- email complaints@anglicanoverseasaid.org.au or chairfrac@anglicanoverseasaid.org.au
- post to PO Box 1339 Fitzroy North VIC 3068
- deliver to Anglican Overseas Aid, 146 Hoddle St Abbotsford, VIC 3067

Any disclosure under this policy can be made to the persons listed in the table below:

	If the disclosure relates to a matter or circumstances involving:	The disclosure should be made to the following recipient:
1	The Board	Chief Executive Officer
2	A particular director	Chief Executive Officer <u>or</u> if the director is the Chair of the Finance Risk and Audit Committee, the Board Chair.
3	Chief Executive Officer	Chair of the Finance Risk and Audit Committee <u>or</u> if the Chair of the Finance Risk and Audit Committee is an affected person, the Board Chair.
4	Any other personnel other than the above	Chief Executive Officer

The contact details of the persons listed above are:

Chief Executive Officer	complaints@anglicanoverseasaid.org.au
Chair of the Finance Risk and Audit Committee	chairfrac@anglicanoverseasaid.org.au
Board Chair	chair@anglicanoverseasaid.org.au
Disclosures relating to a disclosable matter can also be made to Australian Securities and Investments Commission (ASIC)	The Australian Securities and Investments Commission (ASIC) prefers to receive whistleblower information via an online form available at asic.gov.au/report-misconduct .

Important: Any person may make a disclosure under this policy but before doing so we encourage a prospective discloser to consider whether the disclosure will be protected under one or more of the relevant laws. Please refer to **Annexure B** of our Whistleblowing Policy.

Procedures after a disclosure is received

The recipient of a disclosure will make a preliminary assessment and appropriate action/s to be taken will be considered. This may involve an informal review, an internal enquiry or a more formal investigation. The recipient of the disclosure will provide the discloser (unless the discloser wishes to remain anonymous) with details of who is handling the matter, how they can be contacted, and whether any further assistance is required from the discloser.

Where an investigation is deemed necessary, the recipient of the disclosure will notify the discloser (unless the discloser wishes to remain anonymous) and any affected person, along with other AOA People as appropriate:

- when the investigator has been appointed;
- the identity of the investigator; and
- when the investigator's report is due.

Following the investigation the recipient of the disclosure will provide the designated decision-maker with the investigator's report and the decision-maker, who will make a formal decision regarding actions (if any) to be taken. The decision-maker will promptly provide the discloser (unless anonymous) and any affected person with a summary of the decision.

Any discloser or affected person who is not satisfied with the decision may request a review, as per the process outlined in Annexure A of our Whistleblowing Policy.

*For further details about our procedures after a disclosure is made, please see **Annexure A** of our Whistleblowing Policy.*

Access to this policy

The AOA Whistleblower Policy will be published or referred to on our website, provided to AOA People, and a copy will be provided to any prospective discloser on request to the Chief Executive Officer. AOA will conduct employee training related to this policy.

August 2025

ANNEXURE A – Procedures where disclosure is made under 3.3(a) of the policy

Step 1 – Preliminary assessment

The recipient of a disclosure will make a preliminary assessment (with legal advice as may be necessary) and decide if the disclosure is made under:

- (a) the disclosure regime of the Commonwealth Government Act and if so, legal advice will be sought as to the appropriate procedures to be followed and the procedures as advised should be followed.
- (b) the disclosure is made under the whistleblowing regime of the Corporations Act or the Tax Administration Act or on another basis, and if so, proceed with the steps set out below. Note that alternative steps may be taken as appropriate, taking into account the discloser, the matters disclosed, each affected person and the circumstances (see 3.3 of the policy).

Step 2 – Investigation

- (a) Where the disclosure relates to a matter or circumstances involving the Board (item 1 of the table in 3.3(a) of the policy), the Chief Executive Officer as the recipient of the disclosure, will seek legal advice as to the appropriate procedures to be followed and take steps as advised.
- (b) Where the disclosure relates to any other AOA People (items 2-4 of the table in 3.3(a) of the policy), the recipient will:
 - (i) set the terms of reference for the investigation into the matters disclosed; and
 - (ii) appoint an investigator (**Investigator**) to investigate the matters disclosed in accordance with the terms of reference.

In relation to the above:

- (i) The recipient may, but need not, consult with other persons named as recipients in the table in 3.3(a) of the policy (as appropriate) or engage external experts for advice about a prospective Investigator and the terms of reference to be set.

For example, where the recipient is the Chief Executive Officer, they may consult the Board Chair.

- (ii) The Investigator may be the recipient to whom the disclosure was made or some other AOA person or a third party.

Step 3 – Notification of investigation

The recipient of the disclosure will notify the discloser (unless the discloser has made the disclosure anonymously) and any affected person and other relevant AOA People, as appropriate:

- (a) when the Investigator has been appointed;
- (b) the identity of the Investigator; and
- (c) when the Investigator's report is due.

Step 4 – Investigation

The Investigator is to conduct an investigation into the matters disclosed. In particular, the Investigator will:

- (a) ensure that the investigation proceeds promptly in accordance with the terms of reference and this policy;
- (b) seek further details (in writing or verbally) from the discloser (unless the discloser has made the disclosure anonymously) and any affected person and other relevant AOA People as appropriate about:

- (i) the matters disclosed;
 - (ii) the grounds on which the discloser reasonably believes that the disclosure meets the requirements for protected disclosures – see [Annexure B](#); and
 - (iii) the nature or location of any further information or evidence that may be relevant to the matters disclosed.
- (c) unless the discloser has made the disclosure anonymously, seek confirmation from the discloser in writing as to whether the discloser consents to their identity (or information which may reveal their identity) being disclosed to other persons from whom the investigator may seek further details.
- (d) take reasonable precautions to store any information relating to the investigation securely and restrict access to authorised persons only to maintain confidentiality;
- (e) observe principles of impartiality and fairness during the investigation (including giving any affected person the opportunity to respond and considering any such responses carefully); and
- (f) provide a report in writing to the recipient of the disclosure by the due date, setting out the following:
- (i) details of the disclosure;
 - (ii) conclusions reached with an explanation of relevant findings of fact and the evidence relied upon in reaching conclusions;
 - (iii) recommendations based on the conclusions including to address the matters disclosed and/or to report relevant matters to regulators (with reference to any self-reporting or mandatory reporting obligations);
 - (A) confirmation whether the disclosure is protected disclosure under the Corporations Act or the Tax Administration Act and if so, the steps taken and to be taken protect the rights the discloser; and
 - (B) any other matters the Investigator may consider appropriate or specifically sought by the Chair of the Finance Risk and Audit Committee.

Step 5 – Decision after Investigator’s report

- (a) Promptly after the report is received from the Investigator, the recipient of the disclosure will:
- (i) If the matters and circumstances investigated involve a director or the Chief Executive Officer, provide a copy of the Investigator’s report to the Board Chair who will be the decision maker and decide on the actions to be taken.

But if the Board Chair is the director involved in the matters and circumstances investigated, provide a copy of the Investigator’s report to the Chair of the Finance Risk and Audit Committee who will be the decision maker and decide on the actions to be taken.
 - (ii) If the matters and circumstances investigated involves any other AOA People (other than directors and the Chief Executive Officer), provide a copy of the Investigator’s report to the Chief Executive Officer who will be the decision maker and decide on the actions to be taken.
- (b) In relation to the above, the decision maker may seek the involvement of others as appropriate in their decision making.

For example, the Board Chair in making a decision in respect of item 1 in the table under 3.3(a) above may seek the views of relevant directors about the Investigator’s report and the actions to be taken.

Step 6 – Notification of decision

After a decision has been made under Step 5 above, the decision maker will promptly provide the discloser (unless the discloser has made the disclosure anonymously) and any affected person a summary of the decision, subject to considerations of the privacy of those involved in the matters disclosed and any other matters of commercial or regulatory sensitivity.

Step 7 – Appeal from a decision

- (a) If the decision maker is the Chair of the Finance Risk and Audit Committee or the Chief Executive Officer and after receiving the summary of the decision, the discloser or any affected person is not satisfied with the decision, they may make a request for a review of the decision to the Board Chair who will review the request or appoint a third party to do so.
- (b) If the decision maker is the Board Chair, their decision is final unless they determine that a third party may be appointed to review a request for review of the decision.
- (c) In reviewing the request, the Board Chair or the third party appointed to do so may, but need not, reopen the investigation. If they conclude that the investigation was conducted properly and no new information reasonably exists that would change the results of the investigation, the investigation will be considered concluded and the decision will stand.

Annexure B – Guide to determining if a disclosure will be protected under the Corporations Act, the Tax Administration Act or the Commonwealth Government Act

Our policy encourages any person wishing to make a disclosure (the **discloser**) to consider if the disclosure will be protected under the following legislation before making the disclosure:

- the *Corporations Act 2001* (Cth) (**Corporations Act**) or
- the *Tax Administration Act 1953* (Cth) (**Tax Administration Act**) or
- the *Public Interest Disclosure Act 2013* (Cth) (**Commonwealth Government Act**)

We provide guidance on these requirements to be met for the disclosure to be protected under the above laws in this Annexure B to our Whistleblowing Policy. This guidance is not legal advice and disclosers are encouraged to seek their own legal advice about how and the extent to which they have protection. The relevant laws (and how they overlap) are complex.

The guidance about:

- the Corporations Act and the Tax Administration Act together is set out in **1** below because the regimes under the two Acts are largely similar; and
- the Commonwealth Government Act is set out in **2** below.

1 Requirements under the Corporations Act and the Tax Administration Act

1.1 General:

- (a) For a disclosure to be protected under the regimes under these two Acts, the three requirements set out in 1.2 below must be met. Words which are in italics in this part have the meanings given to them in the table under 1.3 below.
- (b) While there is a great deal of similarity between the regimes under the two Acts, there are some key differences between the regimes as can be seen from the details set out in 1.2 below. In summary:
 - (i) An *associate* of ours is eligible to make a disclosure under both the Corporations Act and the Tax Administration Act but the definition of *associate* for the purposes of the Tax Administration Act is broader than the definition of the same term for the purposes of the Corporations Act.
 - (ii) While a person who has previously been in a role set out in the table in relation to Requirement 1 in 1.2(a)1.2(a) below is an eligible discloser under the Corporations Act, such a person is not an eligible discloser under Tax Administration Act.
 - (iii) In relation to the recipient of a disclosure, there are differences as to some of the persons/bodies to whom disclosure must be made for the disclosure to be protected under the regimes under the three laws – see the list in the table in relation to Requirement 2 in (b) below.
 - (iv) The type of information disclosed that will attract protection is different under the two regimes – see the explanation in relation to Requirement 3 in 1.1(c) below.
 - (v) Further, there is protection for *public interest disclosure* and *emergency disclosure* under the Corporations Act but not under the Tax Administration Act.

1.2 The three requirements:

- (a) ***Requirement 1: The discloser must be an eligible person in relation to us***

(i) The table below summarises who is an eligible discloser in relation to us under the Corporations Act and the Tax Administration Act.

In short, unless a discloser is a person in the list below under the relevant legislation, their disclosure will not be protected under that legislation (even if Requirements 2 and 3 are met).

	Corporations Act	Tax Administration Act
i. an <i>officer</i> of ours	Yes	Yes
ii. an employee of ours	Yes	Yes
iii. an individual who supplies goods or services to us (whether paid or unpaid) and any employee of such an individual	Yes	Yes but note that <i>associate</i> is broader than under the Corporations Act – see definition in 3 below
iv. an individual who is an <i>associate</i> of ours	Yes	Yes
v. a <i>relative</i> of any person referred to in i to iv above	Yes	Yes
vi. a dependant of any person referred to in i to --iv above or their spouse	Yes	Yes
vii. a person who has previously held any of the above positions or functions	Yes	No

(ii) In the case of a *public interest disclosure* or an *emergency disclosure* under the Corporations Act, the disclosure must be made by the same person who has made an earlier disclosure.

(b) **Requirement 2: The disclosure must be made to certain recipients**

(i) The table below lists those persons to whom the disclosure must be made under the Corporations Act and the Tax Administration Act.
In short, unless a discloser makes their disclosure to one of these persons, their disclosure will not be protected under the relevant legislation (even if Requirements 1 and 3 are met).

	Corporations Act	Tax Administration Act
i. a person authorised by us to receive disclosures – see 3.3 of this policy	Yes	Yes
ii. The Australian Securities and Investments Commission (ASIC)	Yes	No
iii. Commissioner of Taxation	No	Yes
iv. An <i>officer</i> of ours	Yes	Yes
v. A <i>senior manager</i> of ours	Yes	Yes
vi. Any employee or <i>officer</i> of ours who has functions or duties that relate to the tax affairs (meaning the affairs relating to any tax imposed by or under, or assessed or collected under,	No	Yes

	a law administered by the Commissioner of Taxation)		
vii.	an auditor or member of the audit team conducting an audit: <ul style="list-style-type: none"> • of us • a <i>related body corporate</i> of ours 	Yes Yes	Yes No
viii.	an actuary of us or a <i>related body corporate</i> of ours	Yes	
ix.	a registered tax agent or BAS agent of ours	No	Yes
x.	a person prescribed under the relevant law	Yes (Commonwealth authority prescribed for section 1317AA(1)(b)(iii) or person prescribed for section 1317AAC(3) of the Corporations Act)	Yes (prescribed for section 14ZZV(1)(d) of the Tax Administration Act)
xi.	a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of whistleblower protection parts of the legislation.	Yes	Yes

(ii) Additionally:

(A) In the case of a *public interest disclosure* or an *emergency disclosure* under the Corporations Act, the disclosure must be made to:

- (1) a member of the Parliament of the Commonwealth or a State or the legislature of a Territory; or
- (2) a journalist.

(B) While we are a registered charity and regulated by the Australian Charities and Not-for-profits Commission (**ACNC**), the ACNC is not a prescribed recipient under the Corporations Act or the Tax Administration Act.

But information about a breach of the ACNC Act by us could be information disclosure which would be protected under the Corporations Act or the Tax Administration Act – see the information relating to Requirement 3 (see 1.1(c) below). A prospective discloser should seek advice if they are uncertain about this.

The ACNC has provided guidance on its website about whistleblower protections.

(c) **Requirement 3: The disclosed information must meet certain criteria**

In short, unless disclosure is of information of the type prescribed under the relevant legislation, the disclosure will not be protected under the relevant legislation (even if Requirements 1 and 2 are met).

(i) **Corporations Act:**

For the disclosure to be protected under this Act the discloser must have reasonable grounds to suspect that the information:

- (A) concerns misconduct, or an improper state of affairs or circumstances in relation to us or a *related body corporate* of us; or
- (B) indicates that we or a *related body corporate* of ours or an *officer* or employee of ours or a *related body corporate* of ours has engaged in conduct that:
 - constitutes a contravention of the following legislation:
 - the Corporation Act;
 - the *Australian Securities and Investments Act 2001* (Cth); and
 - any instrument made under the above legislation.
 - constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
 - represents a danger to the public or the financial system;
 - is prescribed by regulations for section 1317AA(5)(f) of the Corporations Act.

Further in the case of the following under the Corporations Act:

- (A) a *public interest disclosure*, the extent of the information disclosed is to be no greater than is necessary to inform the recipient of the misconduct or the improper state of affairs or circumstances or conduct, as the case may be; and
- (B) an *emergency disclosure*, the extent of the information disclosed in the emergency disclosure is to be no greater than is necessary to inform the recipient of the substantial and imminent danger.

(ii) **Tax Administration Act:**

For the disclosure to be protected under this Act:

- (A) where the disclosure is made to the Commissioner of Taxation, the discloser must consider that the information may assist the Commissioner to perform his or her functions or duties under a taxation law in relation to us or an *associate* of ours.

- (B) where the disclosure is made to another recipient (see the table relating to Requirement 2 above), the discloser must:
- have reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to our tax affairs or of an *associate* of ours; and
 - considers that the information may assist the recipient to perform functions or duties in relation to our tax affairs or of an *associate* of ours.

1.3 Definitions for above

Word/term:	Meaning:
associate	<p>Under the Corporations Act, “associate” includes the director and company secretary and a director and secretary of a <i>related body corporate</i> of ours.</p> <p>Under the Tax Administration Act, “associate” in relation to a company is not limited to individuals and includes:</p> <ul style="list-style-type: none"> • a partner of ours or a partnership in which we are a partner and if the partner is an individual other than a trustee, the spouse or partner of this individual. • controlling entity of ours meaning an entity which itself or with another entity <i>sufficiently influences*</i> us or which holds a majority voting interest (more than 50% of votes that may be cast) in us. • a controlled company of ours meaning one which we or one of our <i>associates</i> <i>sufficiently influences*</i> or in which we or our associates hold majority voting interest (more than 50% of votes that may be cast) in us. <p>* “sufficiently influences” here means that we, or our directors, are accustomed or under an obligation (whether formal or informal), or might reasonably be expected, to act in accordance with the directions, instructions or wishes of the entity (whether those directions, instructions or wishes are, or might reasonably be expected to be, communicated directly or through interposed companies, partnerships and trusts).</p>
emergency disclosure	<p>means a disclosure of information by a discloser where:</p> <ul style="list-style-type: none"> • the discloser has made a previous disclosure that qualifies for protection under the Corporations Act; • the discloser has 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; and • the discloser has provided written notification to us that includes sufficient information to identify their previous disclosure and states that they intend to make an emergency disclosure.
officer	<p>includes a director and company secretary as well as any person who makes, or participates in making, decisions that affect the whole, or a substantial part, of our business or, who has the capacity to affect significantly our financial standing or in accordance with whose instructions or wishes our directors are accustomed to act (excluding a professional adviser).</p>
public interest disclosure	<p>means a disclosure of information by a discloser where:</p>

	<ul style="list-style-type: none"> • the discloser has made a previous disclosure that qualifies for protection under the Corporations Act more than 90 days ago; • the discloser does not have reasonable grounds to believe that action is being, or has been, taken to address the matters to which the previous disclosure related; • the discloser has reasonable grounds to believe that making a further disclosure would be in the public interest; and • the discloser has (after the 90 days) provided written notification to us that includes sufficient information to identify their previous disclosure and states that they intend to make a public interest disclosure.
related body corporate	includes a body corporate that is a member of ours, any body corporate that is a subsidiary of ours and that is a subsidiary of a member of ours.
relative	the spouse, parent or remoter lineal ancestor, child or remoter issue, or brother or sister of the person.
senior manager	a person other than one of our directors or secretary who makes, or participates in making, decisions about the whole or a substantial part of our business or has the capacity to affect significantly our financial standing.

2 Requirements under the Commonwealth Government Act

2.1 General

For a disclosure to be protected under this Act, it must be a “public interest disclosure” under the Act, meaning that it must meet three requirements as set out below. In short if any one of these requirements is not met, the disclosure will not be protected under this Act.

2.2 The three requirements

(a) ***Requirement 1: The discloser must be a public official***

- (i) Unless the discloser is a public official, the disclosure will not be protected under the Commonwealth Government Act (even if Requirements 2 and 3 are met).
- (ii) Under the Act, a public official includes:
 - (A) an officer of ours because we are a contracted service provider or an officer of a sub-contractor of ours under our contract with the Commonwealth government;

- (B) an employee of ours because we are a contracted service provider or an employee of a sub-contractor of ours under our contract with the Commonwealth government; and
 - (C) others listed in column 1 of Table 1 to section 26(1) of the Commonwealth Government Act (as set out below) (**Table 1**) who belongs to an agency mentioned in column 2 of the item. This includes an Australian public service employee in a relevant Commonwealth department, the Secretary of a Commonwealth department or agency, etc.
- (iii) On the basis of (i) and (ii) above, the following personnel would meet Requirement 1:
- (A) any of our officers and employees;
 - (B) an employee of a sub-contractor of ours; and
 - (C) others listed in column 1 of Table 1 below belongs to an agency mentioned in column 2 of the item.
- (b) ***Requirement 2: The disclosure must be made to certain recipients***
- (i) Unless a discloser makes their disclosure to one of the persons listed in column 2 of Table 1 below, their disclosure will not be protected under the Act (even if Requirements 1 and 3 are met).
 - (ii) Those personnel of ours who are public officials (see 11(a) above) may make disclosures to any person listed in column 2 of Table 1 below.
 - (iii) The persons listed in 3.3 of our policy can be recipients of an external disclosure (item 2 of the table) or an emergency disclosure (item 3 of the table) under the Act because they are “other persons”. However, the procedures for dealing with such disclosures would most likely have to be those of the Commonwealth agency to which the concerns relate and it may not therefore be a good choice to make a disclosure to them. Our procedures (see [Annexure A](#)) are therefore that if a disclosure is made to one of our personnel listed in 3.3 of our policy, legal advice should be sought as to the procedures to be followed (see (b) of [Annexure A](#)).
- (c) ***Requirement 3: The disclosed information must meet certain criteria***
- (i) Unless disclosure is of information of the type which meets the requirements set out in column 3 of Table 1 below, the disclosure will not be protected under the relevant legislation (even if Requirements 1 and 2 are met).
 - (ii) Disclosure by personnel of ours who are public officials (see 11(a) above) must meet the requirements in column 3 of Table 1 below for the disclosure to be protected (even if Requirements 1 and 2 are met).
 - (iii) Disclosure to any of the persons listed in 3.3 of our policy must meet the requirements in column 3 of Table 1 below pertaining to external disclosure (item 2 of the table) or an emergency disclosure (item 3 of the table) under the Act for the disclosure to be protected (even if Requirements 1 and 2 are met).

Table 1 – Table from section 26(1) of the Commonwealth Government Act. Words which are in italics in this table

have the meanings given to them in **Error! Reference source not found.**2.3 below.

Item	Column 1 Type of disclosure	Column 2 Recipient	Column 3 Further requirements
1	<i>Internal disclosure</i>	An authorised <i>internal recipient</i> , or a supervisor of the discloser	<p>(a) The information tends to show, or the discloser believes on reasonable grounds that the information tends to show, one or more instances of <i>disclosable conduct</i>.</p> <p>(b) The disclosure is not made in the course of performing the discloser's ordinary functions as a <i>public official</i>.</p>
2	<i>External disclosure</i>	Any person other than a <i>foreign public official</i>	<p>(a) The information tends to show, or the discloser believes on reasonable grounds that the information tends to show, one or more instances of <i>disclosable conduct</i>.</p> <p>(b) On a previous occasion, the discloser made an <i>internal disclosure</i> of information that consisted of, or included, the information now disclosed.</p> <p>(c) Any of the following apply:</p> <ul style="list-style-type: none"> (i) a disclosure investigation relating to the <i>internal disclosure</i> was conducted under Division 2 of Part 3, and the discloser believes on reasonable grounds that the investigation was inadequate; (ii) a disclosure investigation relating to the <i>internal disclosure</i> was conducted (whether or not under Division 2 of Part 3), and the discloser believes on reasonable grounds that the response to the investigation was inadequate; (iii) this Act requires an investigation relating to the <i>internal disclosure</i> to be conducted under Division 2 of Part 3, and that investigation has not been completed within the time limit under section 52. <p>(d) The disclosure is not, on balance, contrary to the public interest.</p> <p>(e) No more information is publicly disclosed than is reasonably necessary to identify one or more instances of <i>disclosable conduct</i>.</p> <p>(f) The information does not consist of, or include, <i>intelligence information</i>.</p>

Item	Column 1 Type of disclosure	Column 2 Recipient	Column 3 Further requirements
			(g) None of the conduct with which the disclosure is concerned relates to an <i>intelligence agency</i> .
3	<i>Emergency disclosure</i>	Any person other than a <i>foreign public official</i>	<p>(a) The discloser believes on reasonable grounds that the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the environment.</p> <p>(b) The extent of the information disclosed is no greater than is necessary to alert the recipient to the substantial and imminent danger.</p> <p>(c) If the discloser has not previously made an <i>internal disclosure</i> of the same information, there are exceptional circumstances justifying the discloser's failure to make such an internal disclosure.</p> <p>(d) If the discloser has previously made an <i>internal disclosure</i> of the same information, there are exceptional circumstances justifying this disclosure being made before a disclosure investigation of the internal disclosure is completed.</p> <p>(e) The information does not consist of, or include, intelligence information.</p>
4	<i>Legal practitioner disclosure</i>	<i>An Australian legal practitioner</i>	<p>(a) The disclosure is made for the purpose of obtaining legal advice, or professional assistance, from the recipient in relation to the discloser having made, or proposing to make, a public interest disclosure.</p> <p>(b) If the discloser knew, or ought reasonably to have known, that any of the information has a national security or other protective security classification, the recipient holds the appropriate level of security clearance.</p> <p>(c) The information does not consist of, or include, <i>intelligence information</i>.</p>

2.3 Definitions for above

Word:	Definition:
Australian legal practitioner	An Australian lawyer who holds a practising certificate under the laws of a State or Territory.
authorised internal recipient	Section 34 of the Commonwealth Government Act lists authorised internal recipients.

disclosable conduct	Section 29 of the Commonwealth Government Act defines this term and the definition includes conduct that contravenes an Australian law which is engaged in by us as a contracted service provider under a contract with a Commonwealth entity (or a sub-contractor of ours under such a contract) in connection with entering into, or giving effect to, that contract.
emergency disclosure	Under the Commonwealth Government Act is simply a disclosure that is covered by item 3 in Table 1 above. By definition, it cannot be an internal disclosure or an external disclosure or a disclosure made to an Australian legal practitioner.
external disclosure	Under the Commonwealth Government Act is simply a disclosure that is covered by item 2 of Table 1 above. By definition, it cannot be an internal disclosure or an emergency disclosure or a disclosure made to an Australian legal practitioner.
foreign public official	Section 8 of the Commonwealth Government Act adopts the definition of "foreign public official" under the <i>Criminal Code Act 1995</i> (Cth). The definition there (section 70.1) includes an employee or official of a foreign government and an individual who holds or performs the duties of an appointment, office or position under the law of a foreign country, a member of the judiciary of a foreign country, etc.
intelligence agency	the Australian Secret Intelligence Service, the Australian Security Intelligence Organisation, the Australian Geospatial-Intelligence Organisation, the Defence Intelligence Organisation, the Australian Signals Directorate or the Office of National Intelligence.
intelligence information	Includes information that has originated with, or has been received from, an intelligence agency.
internal disclosure	Under the Commonwealth Government Act is simply a disclosure that is covered by item 1 of Table 1 above or is an allegation made in conjunction with such a disclosure. ³⁶ By definition, it cannot be an external disclosure or an emergency disclosure or a disclosure made to an Australian legal practitioner.
legal practitioner disclosure	Under the Commonwealth Government Act this is simply a disclosure that is covered by item 4 of Table 1 above. ³⁷ By definition, it cannot be an internal disclosure, an external disclosure or an emergency disclosure.