

# Whistleblower Policy

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## 1. Purpose

This policy outlines Mosaic's approach to receiving, handling and responding to disclosable matters. It ensures that individuals can report concerns safely, confidentially, and without fear of reprisal, in compliance with the Corporations Act 2001 (Cth) and other relevant legislation. This policy is intended to foster a "speak-up" culture and explains internal and external reporting channels and how disclosures are investigated.

## 2. Scope

This policy applies to current and former Mosaic: employees, officers and Board members, volunteers, contractors and their employees, suppliers, associates, and the relatives or dependants (or spouses of such persons). It also applies to any other person who qualifies as an eligible Whistleblower under the law.

This policy can be accessed on Mosaic's intranet, website and staff induction packs. It can also be provided upon request to contractors, volunteers and suppliers.

## 3. Roles and Responsibilities

- **Board:** Owns this policy and ensures it is approved and reviewed.
- **Chief Executive Officer (CEO):** Ensures this policy is adequately resourced, implemented, and reviewed. The CEO assigns Whistleblower complaints to either the Quality Team or People and Culture for investigation.
- **Quality Team:** Monitors the Whistleblower inbox and conducts investigations for complaints assigned to them by the CEO.
- **People and Culture:** Conducts investigations for Whistleblower complaints assigned to them by the CEO.
- **Managers and Leaders:** Promote awareness, protect confidentiality, support investigations, and ensure employees feel safe to speak up.
- **Employees:** Report disclosable matters promptly. Cooperate with investigations and maintain confidentiality.

## 4. Policy Principles

1. **Safety and Protection:** Individuals can report concerns without fear of detriment or retribution, harassment or dismissal.
2. **Confidentiality:** Identities are protected to the fullest extent permitted by law.
3. **Accessibility:** Clear and anonymous reporting channels are available.
4. **Compliance:** Mosaic complies with the Corporations Act, NDIS requirements, and privacy laws.
5. **Continuous Improvement:** Lessons learned inform organisational development and risk management.

## 5. Disclosable Matters

A disclosable matter is information that a Whistleblower has reasonable grounds to suspect relates to misconduct or an improper state of affairs or circumstances within Mosaic or a related body corporate. Disclosable matters may include behaviour that:

- **Breaches the Corporations Act or other Commonwealth laws** punishable by 12 months' imprisonment or more, including serious compliance failures.
- **Indicates corruption**, such as abusing a position of trust, manipulating decision-making processes, or engaging in conduct that compromises Mosaic's integrity.
- **Involves fraud**, including dishonest or deceptive actions intended to secure financial or personal gain, such as falsifying documents, misrepresenting information, or misappropriating funds.
- **Involves bribery**, such as offering, giving, requesting, or receiving a benefit to improperly influence a decision or gain an unfair advantage.
- **Relates to theft** or unauthorised use, removal, or possession of Mosaic property, funds, equipment, or confidential information.
- **Suggests money laundering or terrorism financing**, including attempting to disguise the origins of funds or directing resources toward activities that support terrorism.
- **Includes falsification of records or returns**, such as altering, destroying, or fabricating financial or operational information, reports, logs, or documents to misrepresent Mosaic's performance or compliance.
- **Involves misuse of Mosaic's resources**, such as using organisational assets, systems, finances, or confidential information inappropriately, irresponsibly, or for personal benefit.
- **Indicates systemic unethical conduct**, including repeated or widespread behaviour that contradicts Mosaic's values, Code of Conduct, or regulatory obligations, and may signal broader governance or cultural concerns.
- **Represents significant breaches of NDIS Practice Standards, NDIS Rules, or other regulatory requirements**, particularly where the behaviour places participants, employees, or the organisation at risk.
- **Violation of Mosaic policies or procedures.**

Personal work-related grievances (e.g., interpersonal conflict, performance management or remuneration matters) are generally not disclosable matters unless they involve victimisation for making a disclosure, a breach of Whistleblower confidentiality, or issues of broader misconduct or systemic risk.

## 6. Who Can Make a Disclosure

Current and former employees, officers, contractors, suppliers, volunteers, associates and their spouses, dependants or relatives may make protected disclosures. Anonymous disclosures are permitted and may attract legal protection

## 7. Who Can Receive a Disclosure

A protected disclosure may be made to any of the following:

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- Mosaic officers (Board members) or senior managers (CEO, COO, Executive).
- Mosaic’s internal or external auditor (including a member of an audit team).
- A legal practitioner for the purpose of obtaining legal advice or representation about the Whistleblower provisions.
- Regulators: the Australian Securities and Investments Commission (ASIC), the Australian Prudential Regulation Authority (APRA), the Australian Taxation Office (ATO).
- NDIS Quality and Safeguards Commission in relation to NDIS matters.
- In limited circumstances, a disclosure may be made to a journalist or parliamentarian as a public interest or emergency disclosure – strict legal conditions apply.

## 8. How to Report

Mosaic provides multiple reporting options, including anonymous channels:

- Secure internal portal through the Mosaic intranet
- Secure external portal through the Mosaic website by selecting ‘**Contact Us**’ and accessing the Whistleblower reporting section
- Mosaic Board Chair and/or CEO: [ceo@mosaic.org.au](mailto:ceo@mosaic.org.au)

Reports may be made during or outside of business hours. Where a disclosure is made anonymously, Mosaic encourages the provision of a secure contact method to enable updates.

## 9. Confidentiality and Privacy

Mosaic will not disclose a Whistleblower’s identity (or information likely to identify them) unless the Whistleblower consents, the disclosure is made to ASIC, APRA, the Australian Federal Police, or a legal practitioner for legal advice, or the disclosure is ordered by a court or tribunal. Information that could lead to identification may be disclosed only if reasonably necessary for investigation and all reasonable steps are taken to reduce the risk of identification.

Personal information is handled in accordance with the Privacy Act 1988 (Cth). Records are stored securely with strictly limited access. Mosaic will take all reasonable steps to preserve anonymity where requested.

## 10. Legal Rights and Protections

Eligible Whistleblowers are protected under the Corporations Act, which provides a range of important safeguards. These include protection of their identity, ensuring that personal details are not disclosed without consent except where disclosure is legally required.

Whistleblowers are also protected from any detrimental acts or omissions, including threats, retaliation, or any behaviour that disadvantages them for raising a concern. If a Whistleblower does experience harm as a result of making a disclosure, they may be entitled to compensation or other remedies. In addition, individuals are protected from civil, criminal, or administrative liability when they make a protected disclosure in accordance with the legislation.

Mosaic strictly prohibits any conduct that penalises, intimidates, harms, or disadvantages a person for speaking up, and is committed to maintaining an environment where disclosures can be made safely and without fear of reprisal.

## 11. Investigation and Closure

Disclosures will be acknowledged whenever the Whistleblower can be contacted. Once received, the assigned investigator will assess the concerns to determine the most appropriate course of action, including whether the matter should be investigated internally or referred to an external specialist. All investigations are conducted impartially, with strict confidentiality, and rely on evidence-based processes.

Where possible, the Whistleblower will receive progress updates throughout the investigation. Findings are documented, securely stored, and used to support organisational learning and continuous improvement. Final outcomes are communicated to the Whistleblower in a manner that respects confidentiality, privacy requirements, and the sensitivities of the matter.

## 12. Fair Treatment of Individuals Mentioned

Mosaic will take reasonable steps to ensure any person named in a disclosure is treated fairly, including by keeping matters confidential to the extent possible, providing an opportunity to respond to allegations where appropriate, and supporting wellbeing during and after the process.

## 13. Support and Protection Measures

Both the Whistleblower and person/s named in the disclosure will have access to the following support and protection measures:

- Employee Assistance Program (EAP) and counselling support.
- Workplace adjustments (e.g., modified duties, temporary relocation, alternative reporting lines).
- Appointing a support person or welfare officer.
- Immediate escalation of any concerns about detriment or threats to the COO.

## 14. Record Keeping and Reporting

All disclosures, investigation records and outcomes are stored securely with restricted access. De-identified trend reporting is provided to the Board at least quarterly. Records are retained in accordance with legislative requirements.

## 15. Training and Awareness

Mosaic provides induction training and ongoing awareness communication on Whistleblower rights, protections and reporting options to employees, managers and Board members.

## 16. Accessibility of this Policy

This policy is available on Mosaic's intranet and external website and will be provided on request to employees, contractors, volunteers and suppliers. Alternative formats can be provided on request to ensure accessibility.

## 17. Breaches of this Policy

Breaches of this policy, including unauthorised disclosure of a Whistleblower's identity or victimisation, may result in disciplinary action up to and including termination of employment or contract, and may constitute a criminal offence.

## 18. Monitoring, Reporting, and Continuous Improvement

Trends and disclosures are reviewed quarterly by the Executive and Board. Lessons learned inform governance improvements and risk management strategies. Opportunities for improvement are logged in the Continuous Improvement Register and tracked to completion.

## 19. Legislation and Standards

- Corporations Act 2001 (Cth)
- Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019
- Privacy Act 1988 (Cth)
- NDIS Practice Standards and Rules

## 20. Related Documents

- Procedure – Managing Complaints and Concerns
- Framework – Compliments, Feedback and Complaints
- Framework – Risk Management

## 21. Definitions

**Whistleblower:** A person who makes a disclosure under this policy.

**Eligible Whistleblower:** Defined under the Corporations Act and includes current or former employees, officers, director, volunteer, contractor or supplier (or their employee), associate of Mosaic, or a spouse, dependent or relative of any of these, who makes a disclosure under this policy.

**Reasonable Grounds to Suspect:** A belief supported by some information or observations. Individuals are not required to prove allegations, but disclosures cannot be made on pure speculation or malicious intent.

**Disclosable Matter:** Information that a Whistleblower has reasonable grounds to suspect relates to misconduct or an improper state of affairs within the organisation or its related entities. It includes conduct that may breach the Corporations Act or other Commonwealth laws punishable by at least 12 months' imprisonment, or behaviour that poses a danger to the public or the financial system. While personal work-related grievances are generally excluded, disclosures that involve broader misconduct or victimisation may still qualify.

**Anonymous Disclosure:** A report made without revealing the identity of the Whistleblower.

**Detriment:** Any disadvantage suffered for making a disclosure, including dismissal, injury in employment, alteration of duties, discrimination, harassment, intimidation,

harm or injury (including psychological harm), damage to property, reputation, business or financial position, or any other damage.

**Personal Work-Related Grievances:** Issues relating solely to the individual's employment (e.g., workplace conflict or performance management).