

Malek Fahd Islamic School Limited

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Whistleblower Policy & Procedures

MFIS-22

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Malek Fahd Islamic School

The purpose of this document is to communicate the Whistleblower Policy for the Malek Fahd Islamic School Limited.

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Malek Fahd Islamic School Board

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Whistleblower Policy and Procedures

1. Purpose

The Whistleblower Policy directly supports the Malek Fahd Islamic School (MFIS) Values.

The Whistleblower Policy is a mechanism by which staff, contractors and consultants can confidently, and anonymously if they wish, report improper conduct and voice concerns in a responsible and effective manner, without fear of discriminatory treatment. The Policy is just one of several policies and procedures within MFIS to support ethical behaviour. The Policy is intended as an alternative when all other internal reporting avenues have been exhausted, are not considered appropriate or are not available. A whistleblower protection program is an important element in detecting corrupt, illegal or other undesirable conduct (defined later in this standard as 'reportable conduct') within an entity, and as such, is a necessary ingredient in achieving good governance.

2. Scope

This policy applies to Malek Fahd Islamic School Limited. All MFIS staff, contractors and consultants are covered by the Policy.

3. Key Definitions

MFIS Values: Malek Fahd Islamic School believes that all those associated with the school should act in a manner that demonstrates respect for themselves and others and accept responsibility for behaving ethically and with integrity.

Value 1: Honesty - acting honestly, in good faith and in the best interests of the school.

Value 2: Fairness - using care, skill and diligence in fulfilling duties, and exercising balanced, considered and independent judgement.

Value 3: Impartiality - not allowing personal interests, or those of associates, to conflict with the interests of the school.

Disclosure: The reporting of any improper conduct by a Whistleblower.

Disclosure Coordinator (DC): The MFISL Board appoints the Disclosure Coordinator. The current DCs are the Deputy Principal (Mr Ahmed) and the Compliance Officer (Ms Mehana).

Improper Conduct: The Policy is intended to address serious matters that are in the public interest and could include:

- Financial malpractice, impropriety or fraud;
- Auditing matters, including non-disclosure or any subversion of the audit process;
- Criminal activity;
- Corrupt or improper conduct or unethical behaviour; and



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- Breach of confidentiality obligations.

Service provider: AccessEAP, Level 8, 75 Castlereagh Street, Sydney, NSW, 2000.

Investigating officer: Appointed by the DC, the Investigating Officer may be a member of staff or other appropriately qualified person.

Respondent: A person to whom the allegations relate.

Whistleblower: A person making an allegation of Improper Conduct by an employee, officer or other MFIS representative.

4. Protection Under the Policy

MFIS is committed to the respect and protection of any Whistleblower who makes a Disclosure in good faith and in accordance with this Policy. This includes the protection of the Whistleblower's identity to the extent permitted by law. MFIS will not victimise, penalise or dismiss any Whistleblower in relation to a Disclosure made in good faith.

MFIS officers, employees, consultants and contractors must not victimise any person, or cause any person to be victimised, because a Whistleblower has made a disclosure under this Policy. Victimisation includes intimidation, harassment, threats, action causing injury, loss or damage, discrimination, disadvantage, adverse treatment in relation to a person's employment, career, profession, trade or business. MFIS will regard any such victimisation very seriously and take appropriate action, which may include, in the case of employees, disciplinary action and dismissal.

Making a Disclosure under the Whistleblower Policy does not shield the Whistleblower from the consequences of being involved in any improper conduct or unlawful activity alleged in a disclosure under the Policy. However, in some limited circumstances, a full and frank admission may be a mitigating consideration in respect of disciplinary or other action.

Trivial, malicious or vexatious Disclosures must not be made and do not qualify for protection under the Whistleblower Policy.

5. Protection Under Legislation

Protection under the Whistleblower Policy is in addition to any protections that may arise under legislation.

MFIS has appointed AccessEAP to receive Whistleblower Disclosures supporting this policy. Whistleblowers wishing to report a breach of the relevant legislation can identify themselves to AccessEAP but may remain anonymous to MFIS and receive statutory protection (if provided). While Whistleblowers may need to identify themselves to AccessEAP for the purpose of managing the process relating to some legislative requirements, MFIS has agreed not to seek information that will identify the Whistleblower who chooses to remain anonymous to MFIS.

6. Disclosure Procedure

MFIS has engaged AccessEAP to provide a hotline service for the reporting and management of employment and business related matters. Where a potential Whistleblower works for MFIS they may decide to discuss their concerns first with their direct supervisor or manager unless it is very clearly not appropriate to do so (e.g. the matter relates directly to the conduct of the manager), in which case the employee may



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consider approaching another appropriate senior manager. It is not essential that the Whistleblower discuss the matter with people within the school.

Making a Disclosure:

- Disclosures relating to Improper Conduct are raised with AccessEAP and may be made anonymously (subject to the requirements of the relevant legislation – see section 5. above).
- Disclosures are initiated by calling the telephone hotline 1300 XXX.
- A consultant calls the employee to listen to their concerns, to understand the issue and determine the type and severity of the issue and discusses confidentiality and the limits of confidentiality relating to duty of care.
- The consultant then explains the next steps.
 - If the employee wants an outcome then they need to reveal their name and provide details such as where, when, what, why and whether there were any witnesses to the event/incident.
 - If the employee wishes to remain anonymous the consultant will attempt to understand why. The consultant will explain that it is difficult to enable change or for the organisation to investigate if there is insufficient information.
- The consultant will collect and document information concerning the issue, and explain that if the Whistleblower wishes to put their complaint in writing they should provide as much of the information referred to in Appendix B as possible.
- The consultant will explain the next step in the process is to inform the MFIS Disclosure Coordinator.
- The MFIS procedures outlined in Appendix C will be followed to investigate the matter.
- When making a Disclosure, as much of the information as possible as outlined in Appendix B should be provided.
- Details of all Disclosures received by AccessEAP will be forwarded to the DC, unless they relate to the conduct of either the DC or the Principal, Deputy Principal or Business Manager of MFIS

Disclosures concerning the Principal, Deputy Principal or Business Manager:

If a Disclosure is made that relates to the conduct of, or directly concerns either or both of the DCs, the Principal, the Deputy Principal or the Business Manager, then the MFIS Board of Directors will undertake the functions of the DC set out in the Whistleblower Policy.

7. Investigation and Reporting Procedure

It is the task of the Investigating Officer to assess, investigate and report on any Disclosure and to recommend a course of action in a prompt and fair manner.



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Whistleblowers must appreciate that it may not be immediately evident in the work place that action is being taken as a result of any disclosure.

Investigation of Disclosures

- The DC will nominate an appropriate Investigating Officer in relation to each Disclosure. Depending on the nature and seriousness of the allegation, the matter may be referred to the police, a law enforcement authority, regulator or independent internal or external Investigating Officer.
- Where the Investigating Officer is internal to MFIS, the investigation procedure set out in Appendix C of this Policy will apply.

Reporting on Outcome:

- The Investigating Officer will provide the report to the DC, who will in turn notify both the Whistleblower and the MFIS Board of Directors of the outcome of the investigation in accordance with the reporting procedure set out in Appendix C.
- The MFIS Board of Directors will ultimately decide what action is to be taken if it does not consider that the matter has been reasonably resolved. If appropriate, a copy of the Disclosure report will be provided to MFIS's external auditors.

8. Confidentiality safeguards

MFIS staff, contractors or consultants, making Disclosures in good faith, and where they believe on reasonable grounds that the disclosure will show Improper Conduct or unlawful activity, can rely on the protection afforded by the Whistleblower Policy.

Disclosures will be treated in a confidential and sensitive manner.

Information about a disclosure will only be disclosed to a third party on a "need to know" basis including the following:

- reporting to the police and other law enforcement agencies, prosecutorial authorities or regulators where there is a suspected breach of the law;
- for the purposes of criminal proceedings;
- otherwise as required by law;
- for the purpose of carrying out an Investigation;
- for the purpose of finalising a report concerning a Disclosure; and
- for the purpose of carrying out a recommendation made regarding a Disclosure.

All reasonable steps will be taken to protect the identity of the Whistleblower from disclosure. However, sometimes the identity of a person making a disclosure may become evident to others purely as a result of the nature or circumstances of the disclosure itself. Where the disclosure of a Whistleblower's identity is unavoidable in circumstances outside disclosure made on a 'need to know' basis as outlined above, AccessEAP or MFIS will advise the affected person beforehand if reasonably able to do so and discuss the consequences.



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Anonymous Disclosures may be made if the matter relates to any Improper Conduct by any staff, consultant or contractor of MFIS. It should be noted that anonymous disclosures do not always attract statutory protection (refer to section 5. of this Policy).

No action will be taken against a MFIS staff member, contractor or consultant, who in good faith makes a Disclosure allegation which is not confirmed by subsequent investigation. However, disciplinary action may be taken against an individual making trivial, malicious or vexatious allegations.

When making a genuine disclosure in accordance with the procedures set out in this policy, an employee will not be considered to have breached an obligation or rule under an employment contract or MFIS policy which requires him or her to maintain confidentiality or which otherwise restricts the disclosure of information relating to such disclosure.

Should a disclosure relate to any persons involved in the Whistleblower Disclosure process, AccessEAP is authorised to escalate the disclosure appropriately to protect the integrity of this policy.



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Appendix A – improper conduct (full definition)

For the purpose of this Policy, improper conduct includes but is not limited to the following:

- A criminal offence.
- Breaching a legal obligation.
- Misuse of School information.
- Workers compensation fraud
- Corruption, involving:
 - Conflict of interest in purchasing or sales schemes etc.
 - Bribery involving kickbacks, bid rigging etc.
 - Illegal Gratuities.
 - Blackmail.
- Asset Misappropriation, involving:
 - Cash, e.g.
 - Theft of cash on hand, from deposits etc.
 - Skimming of School Fees, Receivables and Refunds.
 - Fraudulent Disbursements including billing schemes, personal purchases, payroll schemes, ghost employees, commission schemes, falsified wages, expenses reimbursement including overstated and fictitious expenses, cheque tampering, false voids and refunds.
 - Inventory and other Asset theft, misuse, personal use, false transfers, false purchasing and receiving.
- Fraudulent Statements, involving:
 - Financial including over or under statement of assets or revenue, fictitious revenue, false time records, concealing liabilities, improper asset valuations.
 - Non-Financial including employee credentials, internal or external documents, compliance statements.



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Appendix B – Recommended Contents of Written Disclosure

If the Whistleblower is providing a written disclosure to support their initial disclosure the following information should be provided, where known:

I. Organisation

- Name of organisation.
 - Address of organisation.
 - Name of work unit, branch, division, or section where the improper conduct has occurred.
 - Address of the work unit.
 - Name of the Manager, Supervisor of that work unit.

II. Respondent (Person/s who have committed the dishonest or improper behaviour)

- Full name of person or persons involved, including nick names. If names are not known description or position held within the organisation.
- Total number of persons involved in the suspected Improper Conduct.
- Other personal details known regarding person/persons alleged to be involved in the suspected Improper Conduct.

III. Nature of Improper Conduct

- Description of the alleged conduct or behaviour, including any relevant details including:
 - The nature of the alleged conduct;
 - When the conduct is alleged to have occurred; and
 - The persons involved in such conduct.
- Any physical evidence that the Whistleblower wishes to provide to support the allegation e.g.: documents, photographs, files, official records, invoices, stock cards, emails, previous disclosures, computer files, bank or other financial records, equipment missing from asset registers, meeting minutes, known location of equipment, property or other physical evidence off site. (Note: It is not intended that the Whistleblower attempt or be required to collect any evidence, which is the role of the Investigating Officer under the Whistleblower Policy, but that any evidence already in their possession at the time of the Disclosure may be provided as part of the disclosure, if useful.)



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IV. Anonymous Reporting

- State whether you wish to remain totally anonymous or anonymous just to the organisation.
- Is feedback required? If so, include a method of contact i.e. email address, telephone number, facsimile number.
- Consideration can be given to setting up a pseudonym on a free email service (e.g. Yahoo or Hotmail), for direct contact with AccessEAP and to enable appropriate feedback.

If anonymity is not required, include name (printed) and a preferred telephone contact number and other details as outlined above.



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Appendix C – Investigation and Reporting Procedure (Detailed)

When receiving a Disclosure, the DC will appoint an Investigating Officer to carry out the investigation in accordance with this Policy, who must follow the investigating procedure set out below.

Objectives

The objectives of an investigation will be:

- To collate information relating to the Disclosure as quickly as possible. This may involve taking steps to protect or preserve documents, materials and equipment;
- To consider the information collected and to draw conclusions objectively and impartially;
- To maintain procedural fairness in the treatment of witnesses and the person who is the subject of the disclosure; and
- To make recommendations arising from the conclusions drawn, concerning remedial or other appropriate action.

Terms of Reference

The DC will provide the Investigating Officer with Terms of Reference in writing, clearly identifying the parameters of the investigation. Reasonably regular status reports are required to be made by the Investigating Officer to the DC.

Investigation Plan

The Investigating Officer will prepare an investigation plan for approval by the DC. The plan will list the issues to be substantiated and describe the avenue of inquiry. It will address the following issues:

- What is being alleged?
- What are the possible findings or offences?
- What are the facts in issue?
- How is the inquiry to be conducted?
- What resources are required?

At the commencement of the investigation, the Whistleblower (through AccessEAP, if they have chosen to remain anonymous) should be:

- Notified by the Investigating Officer that he or she has been appointed to conduct the investigation; Asked to clarify any matters; and
- Provide any additional material the Whistleblower might have.

The Investigating Officer will be sensitive to the Whistleblower's fear of reprisals and will be aware of any existing statutory protections provided.

The Investigating Officer will have the authority to make all necessary inquiries with MFIS staff to satisfy the requirements of the Whistleblower Policy.



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Natural Justice

The principles of natural justice will be followed in any investigation of a Disclosure. The principles of natural justice concern procedural fairness, the opportunity for any accused person to be heard and to ensure a fair decision is reached by an objective and impartial decision maker. Maintaining procedural fairness protects the rights of individuals and enhances public confidence in the process.

MFIS will have regard to the following issues in ensuring procedural fairness:

- The person who is the subject of the Disclosure is entitled to know the allegations made against him or her in full and must be given the right to respond. (This does not mean the person must be advised of the allegation as soon as the Disclosure is received or the investigation has commenced.);
- Confidentiality will be maintained with respect to the identity of any person about whom a Disclosure has been made unless and until any Disclosure is necessary on a 'need to know' basis;
- If the investigating Officer is contemplating making a report which is averse to the interests of any person, that person should be given the opportunity to put forward further material that may influence the outcome of the report and that person's defence should be fairly set out in the report;
- All relevant parties to a matter should be heard and all submissions should be considered;
- A decision should not be made until all reasonable inquiries have been made;
- The Investigating Officer or any decision maker should not have a personal or direct interest in the matter being investigated;
- All proceedings must be carried out fairly and without bias. Care will be taken to exclude perceived bias from the process; and
- The Investigating Officer must be impartial in assessing the credibility of the Whistleblower and any witnesses. Where appropriate, conclusions as to credibility should be included in the investigation report.

Conduct of the Investigation

The Investigating Officer will make contemporaneous notes of all discussions and phone calls. All information gathered in an investigation will be stored securely. Interviews will be conducted in private and the Investigating Officer will take all reasonable steps to protect the identity of the Whistleblower in accordance with this Whistleblower Policy.

It is within the discretion of the Investigating Officer to allow any witness to have legal or other representation or support during an interview. If a witness has a reasonable need for legal representation or support, having in mind the principles of natural justice, permission should be granted.



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Action Taken after an Investigation

Investigating Officer's Final Report

At the conclusion of the investigation, the Investigating Officer will submit a written report of his or her findings to the DC. The report will contain:

- The allegation/s;
- An account of all relevant information received and, if the Investigating Officer has rejected evidence as being unreliable, the reasons for this opinion being formed;
- The conclusions reached and the basis for them; and
- Any recommendations arising from the conclusions.

Where the Investigating Officer has found that the conduct disclosed by the Whistleblower has, on the balance of probabilities, occurred recommendations made by the Investigating Officer will include:

- The steps that need to be taken by MFIS to prevent the conduct from continuing or occurring in the future; and
- Any action that should be taken by MFIS to remedy any harm or loss arising from the conduct. This action may include bringing disciplinary proceedings against the person responsible for the conduct or instigation of any relevant criminal proceedings.

Where the Investigating Officer's report is to include an adverse comment against any person, that person will be given the opportunity to respond and his or her defence will be fairly included in the report.

If anonymity has been requested, the report will not disclose particulars likely to lead to the identification of the Whistleblower.

Action to be taken

The DC will provide the Investigating Officer's written report to the Principal setting out the findings of the investigation and recommending any remedial steps to be taken. The Principal will authorise any actions to be undertaken.

Reporting Requirements

The DC will report to the MFIS Board of Directors on all Disclosure investigations and outcomes.

The DC through AccessEAP, if applicable, will ensure the Whistleblower is kept regularly informed concerning the handling of a Disclosure and any investigation.

The DC will notify the Whistleblower (through AccessEAP, if they have chosen to remain anonymous) of the outcome of any investigation relating to a Disclosure that they have made. If the Whistleblower is not an MFIS employee, MFIS has discretion to require the person to sign a confidentiality agreement before notifying the person of the outcome of the investigation.