
1. PURPOSE

Geelong Cemeteries Trust (GCT) is a public entity subject to the *Public Interest Disclosure Act 2012* (PID Act). The purpose of the PID Act is to encourage and facilitate the making of disclosures of improper conduct by public officers and public bodies, including GCT, its employees, officers and members.

GCT is committed to the aims and objectives of the PID Act. The application of this policy underpins GCT's risk management framework and promotes accountability & transparency.

2. SCOPE

To whom this policy applies:

- The Policy applies to all persons who perform work for or on behalf of GCT, including Board Members, employees, contractors, consultants, contingent labour hire, community advisory members, and other at the workplace. For this Policy only, 'staff' refers to each of these persons.
- The workplace includes any place where work is carried out for GCT, or any place where employees go while at work.
- This policy also applies to volunteers, former employees, and suppliers, in line with best practices under Independent Broad-based Anti-corruption Commission (IBAC) guidelines.

3. OBJECTIVE

GCT is committed to the highest standards of ethics and integrity in our organisation and does not tolerate fraud, corruption, misconduct, criminal or improper conduct. We understand this is crucial to our continued success and reputation in the communities we serve.

GCT recognises the value of transparency and accountability in its administration and management practices and supports the making of disclosures that reveal improper conduct. It does not tolerate improper conduct by the organisation or its staff nor the taking of reprisals against those who come forward to disclose such conduct.

4. POLICY

4.1. What can disclosures be made about?

4.1.1. Disclosures may be made about 'improper conduct' on the part of a public body or its staff. Disclosures may also be made about 'detrimental action' taken (or suspected may be taken) in reprisal for or in connection with a disclosure made about improper conduct.

4.1.2. The conduct or action being disclosed may have already occurred, still be occurring, or is believed will occur.

4.1.3. Personal work-related grievances are not within the scope of this policy and should be raised directly with your manager or in line with GCT's Individual Staff Grievance – Operational Procedure. Personal work-related grievances are issues in relation to your employment with GCT that have implications for you personally (i.e. matters solely related to your personal employment).

4.1.4. This policy does not apply to complaints or allegations about behaviour or conduct not considered public interest disclosures under the PID Act. These complaints will be managed/investigated through

either the staff harassment, bullying and discrimination policy (and/or supporting human resources procedures) or GCT's feedback policy.

4.2. Who can make a disclosure?

- 4.2.1. Any individual (not an organisation or company) may make a disclosure under the PID Act. The individual could be a person within GCT, or any member of the public. Individuals may also make a joint disclosure.
- 4.2.2. Protections apply even if the disclosure is later found to be incorrect, as long as it was made in good faith. The individual must have reasonable grounds to suspect improper conduct or detrimental action when making the disclosure. However, knowingly making a false or misleading disclosure may lead to legal consequences.
- 4.2.3. Disclosures may be made in several ways set out in the PID Act, including anonymously, in writing, or orally. An individual does not need to identify the person or body about whom the disclosure is made.

4.3. How to make a disclosure

- 4.3.1. GCT is not an organisation that can receive public interest disclosures under the PID Act, so disclosures about GCT, its employees, officers or members must be made directly IBAC:

Address: IBAC, GPO Box 24234, Melbourne Victoria 3001
Website: www.ibac.vic.gov.au
Phone: 1300 735 135

While GCT is not able to receive public interest disclosures under the PID Act, it has established the Public Interest Disclosure – Operational Procedure to facilitate and encourage the reporting of concerns. This procedure provides detailed information on who can receive disclosures about GCT and its officers, how to make disclosures to the appropriate bodies, and the protections available to disclosers. While GCT cannot assess or investigate PID disclosures itself, employees are encouraged to raise concerns internally through appropriate channels. Where necessary, GCT may refer these concerns to IBAC or another relevant integrity agency.

- 4.3.2. Please note, the Chief Executive Officer (CEO) has mandatory notification obligations under section 57 of the *IBAC Act*. This requires the CEO to notify IBAC of any matter which they suspect, on reasonable grounds, involves corrupt conduct occurring or having occurred. This means that sometimes a general complaint or allegation that is investigated by GCT may at some point require the CEO to notify IBAC in compliance with their mandatory reporting obligations under the *PID Act*.
- 4.3.3. It is important to note that IBAC is not required to contact GCT about any disclosure made. Disclosures made to IBAC (or another investigating entity like the Victorian Ombudsman) should not be discussed with GCT or any person in GCT unless permission is obtained from IBAC to do so, or unless IBAC has directed you to do so, or IBAC has contacted GCT to provide it with information to allow GCT to provide individuals with any necessary welfare and support.

4.3.4. The PID Act provides circumstances in which you can contact GCT's Employee Assistance Program (EAP) and other support persons or organisations (such as your doctor or a trade union, if applicable) to seek assistance in connection with making a disclosure. More information about how to seek this support, and the role GCT can play in supporting you, is set out in GCT's *Public Interest Disclosure – Operational Procedures*.

4.3.5. If you are contacted by IBAC (or another investigating entity such as the Victorian Ombudsman) in relation to a public interest disclosure and would like representation or legal advice in relation to your rights, liabilities, obligations and/or privileges under the *PID Act*, you should contact GCT's Public Interest Disclosure Coordinator:

Public Interests Disclosure Coordinator	Director Corporate Services / CFO A. 141 Ormond Road, Geelong East, Vic, 3219 M. 0409 773 588 E. pidc@gct.net.au
Alternative Public Interests Disclosure Coordinator	Chief Executive Officer A. 141 Ormond Road, Geelong East, Vic, 3219 M. 0412 542 786 E. pidc2@gct.net.au

4.4. Confidentiality

4.4.1. GCT takes its obligations under the PID Act seriously. In particular, the requirement to protect the identity of the individual making the disclosure and the matters disclosed. It is a criminal offence under the PID Act to disclose information connected with a disclosure made in accordance with the PID Act, including information which could lead to identifying a discloser. Penalties for breaching confidentiality obligations include significant financial penalties and imprisonment.

4.4.2. A person making a disclosure is protected under the PID Act even if the investigation finds no improper conduct occurred, provided the disclosure was made in good faith and based on reasonable grounds. These protections ensure individuals are not discouraged from raising concerns about suspected misconduct.

4.4.3. For more information about public interest disclosures or the Victorian integrity system generally, see <https://www.ibac.vic.gov.au/publications-and-resources/article/reporting-corruption-and-misconduct>.

4.4.4. GCT takes its obligations under the PID Act seriously, including the protection of confidentiality. All records related to a disclosure must be securely stored, with access strictly limited to authorised personnel. Disclosures cannot be used in performance reviews, disciplinary actions, or any employment-related decisions to ensure fairness and prevent retaliation. Any unauthorised access, sharing, or misuse of disclosure-related information may result in disciplinary action and potential legal consequences.

4.5. Protections for Disclosers

GCT supports and protects individuals who make public interest disclosures in good faith. Under the PID Act, a discloser is protected from legal liability, disciplinary action, and workplace retaliation, even if their disclosure is ultimately not substantiated. Protections apply as long as the disclosure was made honestly, with reasonable grounds to suspect improper conduct. However, knowingly make a false, misleading, or malicious disclosure is not protected and may result in disciplinary or legal consequences.

4.6. Consequences

This policy represents the formal policy and expected standards of GCT. Appropriate approvals need to be obtained prior to any deviation from the policy. Staff are reminded of their obligations under GCT's Code of Conduct to give full effect to the lawful policies, decision, and practices of GCT.

GCT is committed to fostering a transparent and ethical workplace. To support this, all employees must complete mandatory whistleblower training, covering how to identify and report improper conduct, the public interest disclosure process and protections under the PID Act., employee rights, responsibilities, and protections against retaliation. This training ensures all employees understand their role in maintaining a culture of accountability and ethical governance.

5. ACCOUNTABILITY

For this policy:

Role	Accountability
Board	The Approved Authority to approve a policy document within the Policy Framework.
Audit and Risk Committee (ARC)	Review and assess the Public Interest Disclosures Framework at least every two years.
	Receive reports of suspected disclosures and review investigation reports as appropriate.
	Ensure independent oversight of disclosure management.

Chief Executive Officer (CEO)	Act as GCT's Alternative Public Interests Disclosure Coordinator - receives allegations of fraud and corruption (where the disclosure falls within the <i>Public Interest Disclosure Act 2012</i>).
	Has ultimate accountability for fraud and corruption control within GCT and must: <ul style="list-style-type: none"> (a) ensure policies and procedures are current and complied with. (b) establish appropriate governance structures and monitor their effectiveness. (c) report mandatory notification obligations under section 57 of the <i>Independent Broad-based Anti-Corruption Commission Act 2011</i> (Vic). (d) expeditiously report any suspected fraud or corruption event to the Audit and Risk Committee (ARC), as appropriate; and

PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER)

Governance Policy

Document ID:

	(e) commission an appropriate person(s) to investigate identified fraud or corruption events and to seek recovery of assets or other resources, if appropriate.
Director Corporate Services / CFO	The Designated Officer for developing, reviewing and implementing this Policy.
	Duly appointed by the CEO as GCT's Public Interests Disclosure Coordinator - receives allegations of fraud and corruption (where the disclosure falls within the <i>Public Interest Disclosure Act 2012</i>).
	Duly appointed by the CEO as GCT's Fraud and Corruption Control Officer . Undertakes investigations and determines how suspected fraud or corruption is to be handled.
	Responsible for internal and external mandatory reporting, as required.
	Monitors risk, audit and compliance trends, risk profiles and improvement opportunities under this policy.
	Responsible for mandatory whistleblower training for all employees on identifying improper conduct, the reporting process, and protections under the PID Act. This training reinforces a culture of integrity and accountability, ensuring employees understand their rights and obligations while reducing the fear of retaliation.
Executive Leadership Team	Are responsible for leading, promoting and integrating the ethical tone of GCT and supporting staff members to understand and comply with the policy.
Managers	Are responsible for promoting a culture of ethical behaviour, and ensuring mandatory compliance training is completed by all staff.
Staff	Are encouraged to report known or suspected incidences of improper conduct or detrimental action in accordance with this policy and related procedures, whether such conduct or action being disclosed may have already occurred, still be occurring, or is believed will occur.
	Complete mandatory compliance training.
	Act in accordance with GCT's Values and Code of Conduct.
	Must refrain from any activity that is, or could be perceived to be, victimisation or harassment of a person who makes a disclosure.

PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER)

Governance Policy

Document ID:

6. DEFINITIONS

Terms and definitions identified below are specific to this framework and are critical to its effectiveness:

Term	Definition
PID Act	<i>Public Interest Disclosure Act 2012 (Vic)</i>
Corruption	Corruption is defined as dishonest activity that is: <ul style="list-style-type: none"> contrary to the interests of the and/or where an individual in a position of GCT acts to achieve improper personal advantage, or improper advantage for another person or organisation, either directly or indirectly. It may also involve corrupt conduct by GCT, or a person purporting to act on behalf of GCT and/or in the interests of GCT to secure some form of improper advantage either directly or indirectly. Fraud is a particular type of corruption.
Detrimental Action	In the Victorian law, includes: <ul style="list-style-type: none"> Action causing injury, loss, or damage. Intimidation or harassment. Discrimination, disadvantage, or adverse treatment in relation to a person's employment, career, profession, trade, or business, including the taking of disciplinary action.
Disclosers	A person who (purports to) make(s) a complaint, allegation, or disclosure (however described) under the PID Act.
Disclosure	Any complaint, concern, matter, allegation, or disclosure (however described) purported to be made in accordance with the PID Act.
Fraud	Fraud is defined as dishonest activity causing actual or potential gain or loss to any person or organisation encompassing theft of property, including intellectual property and information. Fraud also includes deliberate falsification, concealment, destruction, or use of documentation used or intended for use for a normal business purpose, or the improper use of information or position for personal financial benefit.
Independent Broad-based Anti-corruption Commission (IBAC)	Victoria's anti-corruption agency with jurisdiction over the public sector.
Improper Conduct	Improper conduct must be either criminal conduct or other conduct specified under the PID Act. Examples include serious professional misconduct, intentional or reckless breach of public trust and conduct adversely affecting the honest performance of a public officer.
Public Interest Disclosure Coordinator	Public Interest Disclosure Coordinators play a vital role in supporting and protecting potential Whistleblowers to speak out about wrongdoing in the public service. Public Interest Disclosure Coordinators are nominated to receive and notify IBAC of potential public interest disclosures. They may also: <ul style="list-style-type: none"> assist IBAC investigators. ensure the welfare of disclosers. work to make staff aware of the public interest disclosure legislation.

PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER)

Governance Policy

Document ID:

Public Interest Discloser	A person who makes a disclosure of improper conduct or detrimental action in accordance with the requirements the PID Act.
Public Interest Disclosure	Any complaint, concern, matter, allegation, or disclosure (however described) made in accordance with the PID Act.
Public Interest Disclosure Complaint	A protected disclosure which has been determined and assessed by IBAC to be a protected disclosure complaint under the PID Act.

7. LEGISLATION AND SUPPORTING DOCUMENTS

Legislation:	<i>Cemeteries and Crematoria Act 2003</i> <i>Independent Broad-based Anti-Corruption Commission Act 2011 (Vic)</i> <i>Ombudsman Act 1973 (Vic)</i> <i>Privacy Act 2000 (Vic)</i> <i>Public Interest Disclosure Act 2012 (Vic)</i> <i>Public Records Act 1973</i>
Policy:	Code of Conduct – Governance Policy Fraud and Corruption Control – Governance Policy
Procedure:	Public Interest Disclosure (Whistleblower) – Operational Procedure Individual Staff Grievance – Operational Procedure
Guidelines:	
Frameworks:	
Forms:	

8. VERSION CONTROL

Title:	Public Interest Disclosure (Whistleblower) - Governance Policy
Document ID:	1
Version Control:	2
Audience:	Staff
Category:	Governance
Subcategory:	Governance and Risk
Effective Date:	17 April 2025
Review Date:	30 April 2027
Designated Officer:	Director Corporate Services / CFO
Approval Authority:	Board