

AS 8004–2003

(Incorporating Amendment No. 1)

Australian Standard™

Whistleblower Protection Programs for Entities



Standards Australia

This Australian Standard was prepared by Committee MB-004, Business Governance. It was approved on behalf of the Council of Standards Australia on 23 May 2003.

This Standard was published on 23 June 2003.

The following are represented on Committee MB-004:

A1 | ARIMA
Audit Office of New South Wales
Australian Compliance Institute
Australian Chamber of Commerce and Industry
Australian Council of Superannuation Investors
Australian Federal Police
Australian Institute of Risk Management
Australian National Audit Office
Australian Prudential Regulation Authority
Centre for International Corporate Governance Research, Victoria University
Consumers Federation of Australia
Corporate Crime Liaison Group
CPA Australia
Institute of Chartered Accountants in Australia
Institute of Internal Auditors – Australia
National Institute for Governance – University of Canberra
Queensland University of Technology
Royal Institute of Deaf & Blind Children
Society of Consumer Affairs Professionals

Keeping Standards up-to-date

Standards are living documents which reflect progress in science, technology and systems. To maintain their currency, all Standards are periodically reviewed, and new editions are published. Between editions, amendments may be issued. Standards may also be withdrawn. It is important that readers assure themselves they are using a current Standard, which should include any amendments which may have been published since the Standard was purchased.

Detailed information about Standards can be found by visiting the Standards Web Shop at www.standards.com.au and looking up the relevant Standard in the on-line catalogue.

Alternatively, the printed Catalogue provides information current at 1 January each year, and the monthly magazine, *The Global Standard*, has a full listing of revisions and amendments published each month.

Australian Standards™ and other products and services developed by Standards Australia are published and distributed under contract by SAI Global, which operates the Standards Web Shop.

We also welcome suggestions for improvement in our Standards, and especially encourage readers to notify us immediately of any apparent inaccuracies or ambiguities. Contact us via email at mail@standards.org.au, or write to the Chief Executive, Standards Australia International Ltd, GPO Box 5420, Sydney, NSW 2001.

Australian Standard™

**Whistleblower protection programs for
entities**

First published as AS 8004—2003.
Reissued incorporating Amendment No. 1 (November 2004)

COPYRIGHT

© Standards Australia International

All rights are reserved. No part of this work may be reproduced or copied in any form or by any means, electronic or mechanical, including photocopying, without the written permission of the publisher.

Published by Standards Australia International Ltd GPO Box 5420, Sydney, NSW 2001, Australia

ISBN 0 7337 5307 8

PREFACE

This Standard was prepared by the Standards Australia Committee MB-004, Business Governance.

This Standard incorporates Amendment No. 1 (November 2004). The change arising from this Amendment applies to the Committee representatives list on the inside front cover of this Standard.

The objective of this Standard is to provide essential elements for establishing, implementing and managing an effective whistleblower scheme within an entity and provides guidance when using these elements.

This Standard is part of the Governance Series which comprises:

- AS 8000 Good governance principles
- AS 8001 Fraud and corruption control
- AS 8002 Organizational Codes of Conduct
- AS 8003 Corporate social responsibility
- AS 8004 Whistleblower protection programs for entities (this Standard)

This standard draws on the provisions of *The Whistleblowers Protection Act 2001* (Victoria)¹.

This Standard recognizes that there are general laws in place regulating how to comply with whistleblower protection programs. The intention is not to cut across the law, but enhance the legislation. If there is any doubt as to a potential conflict between the law and this Standard, seek professional advice.

This Standard complements existing guidelines produced by IFSA, ASX Corporate Governance Council and suggest the reader follows up these references for guidance as appropriate.

¹ The Victorian legislation deals only with whistleblowing within the Victorian public sector.

CONTENTS

	<i>Page</i>
FOREWORD.....	4
SECTION 1 SCOPE AND GENERAL	
1.1 SCOPE AND APPLICATION.....	5
1.2 OBJECTIVE.....	5
1.3 RELATIONSHIP WITH OTHER STANDARDS	5
1.4 DEFINITIONS	6
SECTION 2 ESSENTIAL ELEMENTS OF AN EFFECTIVE WHISTLEBLOWER PROTECTION PROGRAM	
2.1 SCOPE OF SECTION	8
2.2 STRUCTURAL ELEMENTS.....	8
2.3 OPERATIONAL ELEMENTS	9
2.4 MAINTENANCE ELEMENTS.....	12
APPENDIX A SUGGESTED CHECKLIST OF MATTERS TO BE ADDRESSED IN A WHISTLEBLOWER PROTECTION PROGRAM.....	13

FOREWORD

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 corporate governance.

An effective whistleblower program can result in—

- (a) more effective compliance with relevant laws;
- (b) more efficient fiscal management of the entity through, for example, the reporting of waste and improper tendering practices;
- (c) a healthier and safer work environment through the reporting of unsafe practices;
- (d) more effective management;
- (e) improved morale within the entity; and
- (f) an enhanced perception and the reality that the entity is taking its governance obligations seriously.

STANDARDS AUSTRALIA

Australian Standard Whistleblower protection programs for entities

SECTION 1 SCOPE AND GENERAL

1.1 SCOPE AND APPLICATION

This Standard sets out the elements for establishing, implementing and managing an effective whistleblower protection program. It is intended as a practical guide for corporations, government agencies and not-for-profit entities wishing to implement such a program.

In some cases, entities seeking to implement a whistleblower protection program may need to comply with relevant legislation in particular jurisdictions. This may be of particular relevance for entities operating within the government sector.

1.2 OBJECTIVE

The purpose of this Standard is to provide guidance for entities seeking to implement a whistleblower protection program. The proposed objectives of such a whistleblower protection program are to—

- (a) encourage the reporting of matters that may cause financial or non-financial loss to the entity or damage to the entity's reputation;
- (b) enable the entity to effectively deal with reports from whistleblowers in a way that will protect the identity of the whistleblower and provide for the secure storage of the information provided;
- (c) establish the policies for protecting whistleblowers against reprisal by any person internal or external to the entity; and
- (d) provide for the appropriate infrastructure including the appointment of a 'Whistleblower Protection Officer' and a 'Whistleblower Investigations Officer' and alternative means of reporting.

1.3 RELATIONSHIP WITH OTHER STANDARDS

This Standard should be read, construed and applied in conjunction with the following Standards:

AS/NZS 4360	Risk management
AS 8000	Good governance principles
AS 8001	Fraud and corruption control
AS 8002	Organizational Codes of Conduct