



Mike Carney Toyota

CARNEY TOWNSVILLE PARTNERSHIP WHISTLEBLOWER POLICY

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Purpose

Carney Townsville Partnership trading as Mike Carney Toyota, Lexus of Townsville, Ingham Toyota, 4WD Central and Better Leases; later referred to as Carney Townsville Partnership, is committed to the highest standards of conduct and promotes ethical behaviours. Carney Townsville Partnership is committed to undertaking open and fair business activities to be a strong corporate citizen. Carney Townsville Partnership supports a culture of honesty and ethical behaviour, corporate compliance and good corporate governance; in compliance with the Toyota standards as well as the Corporations Act 2001 and other relevant regulations.

The purpose of this policy is to encourage stakeholders to speak up if they become aware of potential misconduct. This policy will outline examples of matters considered reportable misconduct and outline the process in place in response to whistleblowing disclosures as well as protection for the discloser.

Who the policy applies to?

This policy applies to all directors and employees; current and past of Carney Townsville Partnership; also referred to as the “entity” in this document. Anyone with information about potential reportable misconduct is encouraged to speak up.

Eligible whistleblowers in accordance with the Corporations Act¹ includes:

- a) An officer of the entity
- b) An employee of the entity
- c) An individual who supplies services or goods to the entity
- d) An employee of a person that supplies services or goods to the entity
- e) An individual who is an associate of the entity
- f) A relative, dependent or spouse of an individual identified in a-e above.

Eligible whistleblowers listed that have made a disclosure about information relating a [disclosable matter](#) directly to an [eligible recipient](#) or other Commonwealth body prescribed by regulation or to a legal practitioner for the purpose of obtaining legal advice or legal representation or qualifies for protection under the Corporations Act.

Protection of Whistleblowers is also noted in the Taxation Administration Act², it states that to qualify for protection under the Tax Whistleblower Regime, the eligible whistleblower must have reasonable grounds to suspect that the information indicates misconduct or an improper state of affairs or circumstances in relation to tax affairs of the entity.

Disclosable matters³ defined in Corporations Act, is information that the discloser has reasonable grounds to suspect concerns **misconduct** or an **improper state of affairs** or circumstances, in relation to the entity.

¹ Corporations Act 2001 section 1317AAA

² Taxation Administration Act 1953 Part IVD

³ Corporations Act 2001 section 1317AA

Reportable Misconduct the policy applies to

Misconduct is defined Corporations Act⁴ as Fraud, Negligence, Default, Breach of trust and Breach of duty. Disclosable Matters⁵ is defined as disclosure of information if the disclosure has reasonable grounds to suspect that the information concerns misconduct, or an improper state of affairs or circumstances, in relation to the entity. The phrase 'improper state of affairs' is not defined in the Corporations Act (2001) but refers to by the Regulated Guide 270.52 as business behaviours or practices that may cause consumer harm that are not unlawful.

It is a disclosable matter if discloser has reasonable grounds to suspect that the entity has engaged in conduct that is an offence under:

- The Corporations Act;
- The Australian Securities and Investments Commission Act 2001;
- The Banking Act 1959;
- The Financial Sector (Collection of Data) Act 2001;
- The Insurance Act 1973;
- The Life Insurance Act 1995;
- The National Consumer Credit Protection Act 2009;
- The SIS Act ;
- An Instrument made under the Act mentioned above,

or any other law of the commonwealth that is punishable by imprisonment for a period of 12 months or more, it represents a danger to the public or the financial system or is prescribed by regulation.

List of potential reportable misconduct are as follows:

- Illegal activities such as theft, violence, harassment or intimidation
- Any act of dishonesty such as fraud, corruption or bribery
- Unethical alteration of company records or data
- Conduct that causes imminent and serious risk to health or safety of others
- Representing the company without authorisation
- Harassment, discrimination, victimisation or bullying
- Any other kind of misconduct or an improper state of affairs

⁴ Corporations Act 2001 section 9

⁵ Corporations Act 2001 section 1317AA

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Please note disclosure that relates solely to personal work-related grievances as defined in The Corporations Act⁶, that do not relate to detriment or threat of detriment to the disclosure do not qualify for protection. Example of personal work-related grievance includes:

- Interpersonal conflict between the discloser and another employee
- A decision that does not involve a breach of workplace laws
- A decision about the engagement, transfer or promotion of the discloser
- A decision about the terms and conditions of engagement of the discloser
- A decision to suspend or terminate the engagement of the discloser or otherwise to discipline the discloser

A personal work-related grievance may still qualify for protection if:

- It includes information about misconduct or information about misconduct includes or is accompanied by a personal work-related grievance
- The entity has breached employment or other laws punishable by imprisonment for a period of 12 months or more, engaged in conduct that represents a danger to the public or the disclosure relates to information that suggests misconduct beyond the discloser's personal circumstances
- The discloser suffers from or is threatened with detriment for making a disclosure
- The discloser seeks legal advice or legal representation about the operation of the whistleblower protections under the Corporations Act.

Any personal work-related grievances that are not covered under this policy may be brought to the attention of the HR officer.

⁶ Corporations Act 2001 section 1317AADA

Who can I report to?

Under Corporations Act (2001)⁷, any disclosure must be made directly to an eligible recipient to be able to qualify for protection as a whistleblower. An eligible recipient⁸ as identified by the Corporations Act includes “Senior Manager” or an “Officer”.

Disclosure of information relating to disclosable matters can be made to ASIC, APRA or other Commonwealth body prescribed by the regulation and qualify for protection. Disclosures to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions are also protected. Disclosures may be made to journalist or parliamentarian under certain circumstances and qualify for protection⁹.

Officer:

Chris Carney

Company Director

Email: ccarney@mikecarneytoyota.com.au

Phone: 07 4759 4275

Mail: Attention Chris Carney, PO Box 8126, Garbutt PS, QLD 4814

Senior Manager:

Michael Blucher

General Manager

Email: mblucher@mikecarneytoyota.com.au

Phone: 07 4759 4408

Mail: Attention Michael Blucher, PO Box 8126, Garbutt PS, QLD 4814

ASIC:

<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/how-asic-handles-whistleblower-reports/>

APRA:

Chief Risk Officer

APRA

GPO Box 9836

Sydney NSW 2001

<https://www.apra.gov.au/become-a-whistleblower-and-make-a-public-interest-disclosure>

⁷ Corporations Act 2001 section 1317AA

⁸ Corporations Act 2001 section 1317AAC

⁹ Corporations Act 2001 section 1317AAD

Legal protections for disclosers

Carney Townsville Partnership is committed to protecting and respecting the rights of a person who speaks up under this policy. The Corporations Act prescribes the following protection for disclosers:

Identity Protection^{10 11}

Carney Townsville Partnership will not disclose the identity of a discloser or information that is likely to lead to the identification of the discloser except for when required by law, with the discloser's consent or all reasonable steps have been taken to reduce the risk that the discloser will be identified from the information. Any unauthorised disclosure of disclosers' identity is illegal.

Protection from detrimental acts or omissions^{12 13}

Carney Townsville Partnership will not tolerate persons engaging or threatens to engage in conduct that may cause detriment to a discloser. Example of such conducts¹⁴:

- a) Dismissal of an employee
- b) Injury of an employee in his or her employment
- c) Alteration of an employee's position or duties to his or her disadvantage
- d) Discrimination between an employee and other employees of the same employer
- e) Harassment or intimidation of a person
- f) Harm or injury to a person, including psychological harm
- g) Damage to a person's property
- h) Damage to a person's reputation
- i) Damage to a person's business or financial position
- j) Any other damage to a person

However, the following will not constitute detrimental conduct:

- a) Administrative action that is reasonable for the purpose of protecting a discloser from detriments
- b) Managing discloser's unsatisfactory work performance, if the action is in line with the entity's performance management framework.

¹⁰ Corporations Act 2001 section 1317AAE

¹¹ Taxation Administration Act 1953 section 14ZZW

¹² Corporations Act 2001 section 1317AC

¹³ Taxation Administration Act 1953 section 14ZZY

¹⁴ Corporations Act 2001 section 1317ADA

Compensation and other remedies^{15 16}

Discloser may wish to seek compensation and other remedies through the courts if discloser suffered loss, damage or injury because of a disclosure and the entity failed to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. Professional legal advice is recommended.

Civil, criminal and administrative liability protection¹⁷

Discloser is protected from any of the following in relation to their disclosures:

- a) Civil Liability – Any legal action against the discloser for breach of an employment contract, duty of confidentiality or another contractual obligation
- b) Criminal liability – Attempted prosecution of the discloser for unlawfully releasing information, or other use of the disclosure against the discloser in a prosecution (other than for making a false disclosure) and
- c) Administrative liability – Disciplinary action for making the disclosure

Please also note that legal protections are not granted for any misconduct a discloser has engaged in that is revealed in their disclosure. – Please refer to Corporations Act (2001) for more details or seek legal advice from professional legal services.

¹⁵ Corporations Act 2001 section 1317AD

¹⁶ Taxation Administration Act 1953 section 14ZZZA

¹⁷ Corporations Act 2001 section 1317AB

Support and practical protection for disclosers

Carney Townsville Partnership will support disclosers and protect disclosers from [detriment](#) as prescribed in the Corporations Act (2001).

Identity Protection

Carney Townsville Partnership will ensure all personal information or references to the discloser be confidential. Discloser will be referred to in a gender-neutral context and where possible, the discloser will assist in identifying aspects of the disclosure that may inadvertently identify them and handled with care by qualified staff.

All documents; paper or electronic, relating to the disclosure will be stored securely and will not be sent to an email address or to a printer that can be accessed by other staff. Access to information relating to a disclosure will be limited to those directly involved in managing and investigating the disclosure. Anyone involved in handling and investigating a disclosure will be reminded about the confidentiality requirement and that any unauthorised disclosure of a discloser's identity may be a criminal offence.

Protection from detrimental acts or omissions

Carney Townsville Partnership will ensure that discloser will not face any administrative discipline due to a disclosure. Carney Townsville Partnership will provide support services where required and provide strategies to help a discloser minimise and manage stress, time or performance impacts the disclosure may have caused. Carney Townsville Partnership will ensure senior management is aware of their duty in maintaining the confidentiality of a disclosure and address risks of isolation or harassment, manage conflicts and ensure fairness when managing performance. If you feel you have suffered detriments due to a disclosure, please contact your eligible recipient or a third party you trust such as a legal practitioner, ASIC, APRA or the ATO. An investigation will be conducted, and disciplinary actions will be taken accordingly.

Handling and investigating a disclosure

Carney Townsville Partnership will process all disclosures reported under this policy as soon as practicable after it has been reported, disclosures will be assessed to determine whether it qualifies for protection and whether a formal and in-depth investigation is required. An eligible recipient may with your consent, appoint a person to assist in the investigation of a report. The investigation will be conducted in an objective, fair and independent manner, and otherwise as is reasonable and appropriate having regard to the nature of the reportable conduct and the circumstances.

Discloser can be assured that their disclosure will be attended to as soon as practicable and will be communicated within 30 days of disclosure. Discloser will be informed when the investigation process has begun, while the investigation is in progress and after the investigation has been finalised. Without discloser's consent, the investigator assigned will not disclose information that is likely to lead to the identification of the discloser, Carney Townsville Partnership will follow legal requirements outlined in Corporations Act¹⁸ and Taxation Administration Act¹⁹ to ensure the Identity Protection of the discloser is upheld. Refer to "Identity Protection" under [Legal Protections for Disclosers](#) and [Support and Practical Protection for Discloser](#) for more information or the relevant Legis.

As each disclosure is unique, procedures and timeframes for handling and investigating each disclosure will differ slightly. However, each disclosure will be handled with the guiding process listed below.

Disclosures may be made anonymously and be protected under Corporations Act²⁰, it may not be practicably possible to undertake an investigation without contacting the discloser. Depending on the nature of the disclosure, where it is deemed by the investigator of the disclosure that it is outside of the professional scope of Carney Townsville Partnership to conduct such investigation, an external investigation firm may be engaged.

All findings from the investigation will be documented and reported to those responsible for oversight of the policy while preserving confidentiality. It will be filed in a secured location in paper or electronic format.

¹⁸ Corporations Act 2001section 1317AAE

¹⁹ Taxation Administration Act section 14ZZW

²⁰ Corporations Act 2001section 1317AAE

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Guiding process for handling disclosures

1. Receive disclosure
2. Assess how a discloser should be supported and protected and assignment to a qualified individual
3. Assess whether a disclosure qualifies for protection and whether it should be investigated
4. Undertake an investigation
5. Support and protect discloser during and after the investigation
6. Communicate with discloser including the outcome of an investigation
7. Ensuring oversight and monitoring by the entity's board

Fair treatment of individuals mentioned in the disclosure

Carney Townsville Partnership will ensure all disclosers and those mentioned in the disclosure are treated fairly. All disclosures will be handled confidentially, where practical and appropriate in the circumstances. Each disclosure will be assessed and may be the subject of an investigation. The objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported. When an investigation needs to be undertaken, the process will be objective, fair and independent. An employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when required by principles of natural justice and procedural fairness and prior to any actions being taken if the disclosure will be the subject of an investigation.

Access to this policy

Each employee will be sent an electronic copy of this policy and each new employee will have this policy attached to their employment pack. This policy will also be saved in Common Drive [G:\Whistleblower Policy](#) to ensure easy access. Anyone that does not have access to computers can request a copy from their managers.

Useful Links

Taxation Administration Act 1953

<https://www.legislation.gov.au/Details/C2019C00323>

Corporations Act 2001

<https://www.legislation.gov.au/Details/C2019C00216>

ASIC – Regulated Guide 270

<https://asic.gov.au/about-asic/asic-investigations-and-enforcement/whistleblowing/>