

Procedure No: CS-GOV-17
TRIM Ref No: B/D/20/16088
Reviewed: 11/20
Amended: 11/20
Review Due: 11/22



CS ENERGY PROCEDURE

WHISTLEBLOWING AND PUBLIC INTEREST DISCLOSURES BY EXTERNAL PERSONS CS-GOV-17

Responsible Officer: Special Counsel
Responsible Manager: Company Secretary
Responsible Executive: Executive General Manager Corporate Services

DOCUMENT HISTORY

Key Changes	Prepared By	Checked By	Approved By	Date
Original Release	J FitzPatrick	A Watson	A Varvari	27/11/2020

CONTENTS

DOCUMENT HISTORY	1
1 INTRODUCTION	3
2 PURPOSE	3
3 SCOPE	4
4 PROTECTED DISCLOSURE	4
4.1 General	4
4.2 Misconduct	5
4.3 Improper state of affairs or circumstances	5
4.3.1 Breach of legislation	5
4.3.2 Laws punishable by 12 months or more imprisonment	5
4.3.3 Danger to the public or financial system	5
4.4 Personal work-related grievance not included	5
5 ELIGIBLE RECIPIENTS	6
5.1 Authorised persons	6
5.2 Internal eligible recipients under legislation	6
5.3 External eligible recipients	6
6 MAKING A PROTECTED DISCLOSURE	7
7 CAN I MAKE A PROTECTED DISCLOSURE ANONYMOUSLY?	7
8 CONFIDENTIALITY	7
9 VICTIMISATION IS PROHIBITED	7
10 WHAT SUPPORT AND PROTECTIONS DO WE PROVIDE FOR DISCLOSERS?	8
11 PROTECTIONS AVAILABLE TO DISCLOSERS AT LAW	8
12 PUBLIC INTEREST DISCLOSURES	8
12.1 Meaning of public interest disclosure	8
12.2 Meaning of proper authority	8
13 MAKING A PID	9
13.1 Can I make a PID anonymously?	9
14 CONFIDENTIALITY	9
15 PROTECTIONS FOR A DISCLOSURE	10
16 RESPONSE TO PID	10
17 DEFINITIONS	11
18 RECORDS MANAGEMENT	11
19 ANNEXURE 1 – FLOWCHART: DIRECTING YOUR DISCLOSURE / CONCERN	12
20 ANNEXURE 2 – DISCLOSURE / CONCERN FORM	13

1 INTRODUCTION

CS Energy is committed to creating and supporting a business and workplace culture that demonstrates the behavioural and business standards set out in CS Energy's Code of Conduct, policies and procedures.

CS Energy respects and values good faith disclosures received from internal and external sources for the insight they provide into the conduct of CS Energy's business activities.

To support transparent and timely management of concerns, Personnel and third parties are encouraged to raise any concerns directly with their managers or CS Energy contact through normal communication channels, where appropriate.

2 PURPOSE

The purpose of this Procedure is to support CS Energy's Protected Disclosures Standard ([B/D/20/15850](#)), including to inform eligible whistleblowers (refer section 3) how they can make:

- a protected disclosure to CS Energy under the whistleblower provisions in the Corporations Act 2001 (Cth) (Corporations Act) and the Taxation Administration Act 1953 (Cth) (TA Act) (together the Whistleblower Protection Laws); and
- a public interest disclosure (PID) in accordance with the Public Interest Disclosure Act (Qld) (PID Act).

Whistleblowing

The Whistleblower Protection Laws provide for the making of *protected disclosures* by *eligible whistleblowers* to *eligible recipients*.

The class of eligible whistleblowers includes persons who are external to CS Energy.

This Procedure provides information about:

- eligible whistleblowers who can make a protected disclosure;
- the types of disclosure that constitute protected disclosure under the Whistleblower Protection Laws;
- eligible recipients; and
- how to make a protected disclosure to CS Energy.

Public Interest Disclosure

The PID Act provides for the making of a PID by *eligible persons* to a *proper authority*.

This Procedure provides information about:

- eligible persons who can make a PID under the PID Act;
- what constitutes a PID under the PID Act; and
- who is a proper authority to receive a PID in relation to CS Energy business activity.

CS Energy is not a proper authority to receive PIDs from external persons.

3 SCOPE

This Procedure applies to CS Energy and its subsidiary entities (**CS Energy**) and the following external persons, in relation to protected disclosures under the Whistleblower Protection Laws:

- former officers, employees or associates of CS Energy;
- former consultants, secondees and volunteers of CS Energy;
- current and former contractors, suppliers and agents of CS Energy to the extent that they are individuals and not bodies corporate;
- current and former employees of current and former contractors, suppliers and agents of CS Energy; and
- spouses or relatives of any of the above,

(eligible whistleblowers¹)

If you are a current employee, please refer to the CS Energy Whistleblowing by Internal Persons Procedure [B/D/19/32610](#) to make a protected disclosure under the Whistleblower Protection Laws.

If you are a current employee, please refer to CS Energy's Public Interest Disclosure Procedure [B/D/20/16089](#) to make a PID to CS Energy.

PART 1

4 PROTECTED DISCLOSURE

4.1 General

A protected disclosure may be made anonymously.

A protected disclosure is a disclosure made by an eligible whistleblower directly to an eligible recipient, where the eligible whistleblower has reasonable grounds to believe that the disclosure concerns:

- Misconduct (refer 4.2); or
- an improper state of affairs or circumstances (refer 4.3)

in relation to CS Energy or in relation to the tax affairs of CS Energy.

Tax affairs means affairs relating to any tax imposed by, or under, or assessed or collected under a law administered by the Commissioner of Taxation.

Disclosures that are not about protected matters do not qualify for protection under the Whistleblower Protection Laws. However, such disclosures may be protected or governed by other legislation, such as the *Fair Work Act 2009* (Cth), the PID Act or the *Crime and Corruption Act 2001* (Qld). Please refer to the flowchart (**Annexure 1**) for assistance in determining where to direct your disclosure.

Provided you have reasonable grounds for your disclosure, the protections under the Whistleblower Protection Laws apply even if your disclosure turns out to be incorrect. The Corporations Act provides various protections to persons who have made a protected disclosure including prohibitions on victimisation and extending immunity from civil or criminal liability by way of administrative process.

¹ Refer to CORPORATIONS ACT 2001 - SECT 1317AAA for complete definition of eligible whistleblower http://classic.austlii.edu.au/au/legis/cth/consol_act/ca2001172/s1317aaa.html

4.2 Misconduct

Misconduct includes fraud, negligence, default, breach of trust or breach of duty in relation to CS Energy.

4.3 Improper state of affairs or circumstances

An improper state of affairs or circumstances includes the matters set out in 4.3.1 to 4.3.3 below.

4.3.1 Breach of legislation

Any breach by CS Energy or any of its officers or employees of the following Commonwealth legislation:

- the Corporations Act;
- the ASIC 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 Superannuation Industry (Supervision) Act 1993; or
- an instrument made under those Acts.

4.3.2 Laws punishable by 12 months or more imprisonment

Conduct by CS Energy or any of its officers or employees that breaches any other Commonwealth law punishable by 12 months imprisonment or more.

4.3.3 Danger to the public or financial system

Conduct by CS Energy or any of its officers or employees that represents a danger to the public or to the financial system.

4.4 Personal work-related grievance not included

A disclosure that relates solely to a personal work-related grievance is not a protected disclosure for the purposes of the Whistleblower Protection Laws. However, 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 (mixed report); or
- the discloser suffers from or is threatened with detriment for making a disclosure.

Please refer to the flowchart (**Annexure 1**) for assistance in determining where to direct your disclosure.

5 ELIGIBLE RECIPIENTS

5.1 Authorised persons

The Whistleblower Protection Laws identify certain persons connected with CS Energy who are eligible recipients of protected disclosures. These eligible recipients are set out in 5.2 below.

In addition, CS Energy has authorised certain persons to receive protected disclosures. If you are an eligible whistleblower and want to make a protected disclosure, you are encouraged to do so by contacting:

CS Energy's Whistleblower hotline at:

- Phone: 1800 339 195
- Email: whistleblower@csenergy.com.au
- Mail: CS Energy, Attention: CS Energy Secretariat, Level 2, 540 Wickham Street, Fortitude Valley QLD 4006

Or the designated whistleblowing officer/s below:

- Company Secretary secretariat@csenergy.com.au

5.2 Internal eligible recipients under legislation

The following persons are CS Energy's eligible recipients under Whistleblower Protection Laws:

- Any officer or senior manager of CS Energy;
- An auditor or member of the audit team of CS Energy;
- An actuary of CS Energy (Corporations Act only); and
- A registered tax agent or BAS agent who provides services to CS Energy (TA Act only).

5.3 External eligible recipients

Disclosures about protected matters (as defined in the Whistleblower Protection Laws) can also be reported directly to an external regulatory body including:

- ASIC;
- APRA; or
- Commissioner of Taxation (for a protected disclosure under the TA).

In certain limited circumstances, the Corporations Act enables you to make a PID or an emergency disclosure about a protected matter to:

- a journalist; or
- a member of parliament.

We recommend you seek independent legal advice (at your own cost) before reporting any concern to an external regulatory body, a journalist or a member of parliament.

A disclosure to a legal practitioner for the purposes of obtaining personal legal advice or representation in relation to the operation of the Whistleblower Protection Laws is a protected disclosure.

6 MAKING A PROTECTED DISCLOSURE

If you wish to make a protected disclosure to CS Energy, we encourage you to report it to our whistleblowing hotline or one of our authorised whistleblowing officers listed in 5.1.

Disclosers are encouraged to use the 'Disclosure / Concern Form' (**Annexure 2**), which can be submitted in person, by email or by mail in accordance with 5.1.

7 CAN I MAKE A PROTECTED DISCLOSURE ANONYMOUSLY?

A protected disclosure can be anonymous. However, to enable CS Energy to properly investigate and respond to protected disclosures, we encourage disclosers to provide their name and contact details when making a disclosure.

Mechanisms to protect your anonymity may include:

- adopting a pseudonym for the purpose of a disclosure; or
- using an anonymised email address.

If you make an anonymous disclosure, the person investigating the disclosure may not be able to provide you with information about the status or findings of any investigation into the disclosure.

8 CONFIDENTIALITY

We will keep a discloser's identity (or information likely to lead to a person being identified as a discloser) confidential, except in the following circumstances:

- the discloser consents in writing to this information being disclosed;
- during the investigation process, we may disclose information (other than the identity of the discloser) reasonably necessary for the purposes of investigating the disclosure, in which case we will take reasonable steps to reduce the risk of the discloser being identified;
- we need to disclose this information to obtain confidential legal advice or representation; or
- we are required or permitted to do so by law, or we need to disclose the information to prevent a serious and imminent threat to life, health or property.

Files and records relating to protected disclosures will be treated as confidential and stored securely.

9 VICTIMISATION IS PROHIBITED

The Whistleblower Protection Laws prohibit victimisation.

Victimisation is conduct that:

- causes **any** detriment to another person; or
- constitutes the making of a threat to cause detriment to another person;
- where the reason (or part of the reason) for that conduct is a belief or suspicion that the other person (or any other person) made, may have made, proposes to make, or could make a disclosure of improper conduct.

Detriment includes for external persons may include:

- harassing or intimidating a person;
- harming or injuring a person, including causing psychological harm;

- damaging a person's property, reputation, business or financial position or causing any other damage to a person.

If you consider that you have been, or may be, victimised as a result of making (or intending to make) a protected disclosure to CS Energy, you should immediately report this to Company Secretary/Legal. You can also report victimisation under this procedure.

10 WHAT SUPPORT AND PROTECTIONS DO WE PROVIDE FOR DISCLOSERS?

Where necessary, CS Energy will take action to protect the discloser and persons involved in the disclosure or reported conduct from reprisal and / or victimisation.

If you think your disclosure has not been dealt with sufficiently, or if you think your identity has been disclosed in breach of this Procedure, you may raise the concern with CS Energy's Chief Executive or Executive General Manager Corporate Services.

11 PROTECTIONS AVAILABLE TO DISCLOSERS AT LAW

If your disclosure is a protected disclosure under the Whistleblower Protection Laws, these laws provide that:

- you cannot be subject to any civil, criminal or administrative liability, for making a protected disclosure;
- no contractual or other remedy may be enforced and no contractual or other right may be exercised against you on the basis of the protected disclosure;
- you may be subject to civil, criminal or administrative liability for conduct that is revealed by the protected disclosure;
- if the protected disclosure is to ASIC, APRA or the Commissioner of Taxation, or is a PID or emergency disclosure as permitted under the CA, the information is not admissible in evidence against you in criminal proceedings, or in proceedings for the imposition of a penalty, except for proceedings in respect of providing false information.

If you have been victimised for making a protected disclosure under the Whistleblower Protection Laws or in the belief that you have, or may make such a disclosure, possible remedies available under the Whistleblower Protection Laws include reinstatement, compensation, an order prohibiting the victimisation or an apology.

PART 2

12 PUBLIC INTEREST DISCLOSURES

12.1 Meaning of public interest disclosure

A public interest disclosure (**PID**) is a disclosure of information made to a proper authority in accordance with the PID Act.

12.2 Meaning of proper authority

For a disclosure to be a PID, it must be made to a proper authority. A proper authority is a person or organisation that is authorised to receive disclosures under the PID Act.

CS Energy is a government owned corporation (**GOC**). CS Energy is not a proper authority to receive PIDs from external parties under the PID Act. However, CS Energy is a proper authority to receive PIDs from its employees about:

- conduct of an employee of CS Energy which could, if proved, be corrupt conduct; or
- conduct of any person, if the conduct could amount to a reprisal, after the employee made a PID.

(together **Limited PID conduct**)

An employee has information about relevant conduct of another employee if:

- they honestly believe on reasonable grounds that the information tends to show the conduct; or
- the information tends to show the conduct regardless of the discloser's belief.

While information available to an employee may show other grounds for a PID, CS Energy is only a proper authority to receive PIDs from employees that relate to Limited PID conduct.

Other agencies may be proper authorities to receive PIDS in relation to CS Energy business activity.

13 MAKING A PID

If you are an employee of CS Energy and wish to make a PID in relation to Limited PID conduct, please refer to CS Energy's Public Interest Disclosure Procedure [B/D/20/16089](#).

Employees who wish to make a PID are encouraged to use the 'Disclosure / Concern Form' (**Annexure 2**), which can be submitted in person, by email or by mail in accordance with 5.1.

If you are not an employee of CS Energy, you may make a PID in relation to CS Energy to another proper authority authorised to receive the PID. Queries regarding other proper authorities to receive PIDs in relation to CS Energy business activity, can be directed to the Queensland Ombudsman <https://www.ombudsman.qld.gov.au/>

Please refer to the flowchart (**Annexure 1**) for assistance in determining where to direct your disclosure.

13.1 Can I make a PID anonymously?

You can make a PID anonymously. However, to enable CS Energy to properly investigate and respond to PIDs, we encourage disclosers to provide their name and contact details when making a PID.

14 CONFIDENTIALITY

To ensure the integrity of investigations and to meet statutory obligations, CS Energy will take all reasonable steps when investigating PIDs to preserve confidentiality.

While CS Energy will make every attempt to protect confidentiality, a discloser's identity may need to be disclosed in certain circumstances, such as to:

- provide natural justice; and
- respond to a court order, legal directive or court proceedings.

CS Energy will take all reasonable steps to ensure that communications with parties involved in the investigation of a PID avoid identifying the discloser where possible. However, disclosers should be aware that while CS Energy will take reasonable steps to keep their details confidential, it cannot guarantee that others will not become aware of their identity through the disclosure handling process or otherwise try to deduce their identity.

15 PROTECTIONS FOR A DISCLOSURE

Disclosers should not suffer any form of victimisation or detriment as a result of making a PID or report of suspected corrupt conduct to CS Energy. Upon receiving a PID, CS Energy will:

- assess the likelihood of the discloser (or witnesses or affected third parties) suffering reprisal action as a result of the disclosure being made;
- take reasonable action to protect the discloser and persons involved in the PID from reprisal and/or victimisation; and
- reassess the risk of reprisal while the PID is being managed.

If you experience reprisal or fear reprisal in connection with making a PID, the whistleblowing hotline is a confidential way to report that concern.

If you believe you are experiencing victimisation and/or reprisal action, please immediately report this to CS Energy.

16 RESPONSE TO PID

CS Energy will provide a discloser with a response following receipt of a PID, indicating either:

- proposed response action, reasons why that action is appropriate in the circumstances, and any outcomes at the time of providing the response; or
- that it has been decided that no further action will be taken, in which case CS Energy will provide the discloser with reasons for taking no further action or discontinuing the action.

However, where a disclosure is received without a name or address, or the discloser does not require a response, no information will be provided to the discloser by CS Energy. CS Energy will also not provide a response if doing so would disclose information about the disclosure that would be contrary to the public interest.

It is an offence under the PID Act to intentionally give information that is false or misleading in a material particular, in a statement that is intended to be acted on as a PID.

17 DEFINITIONS

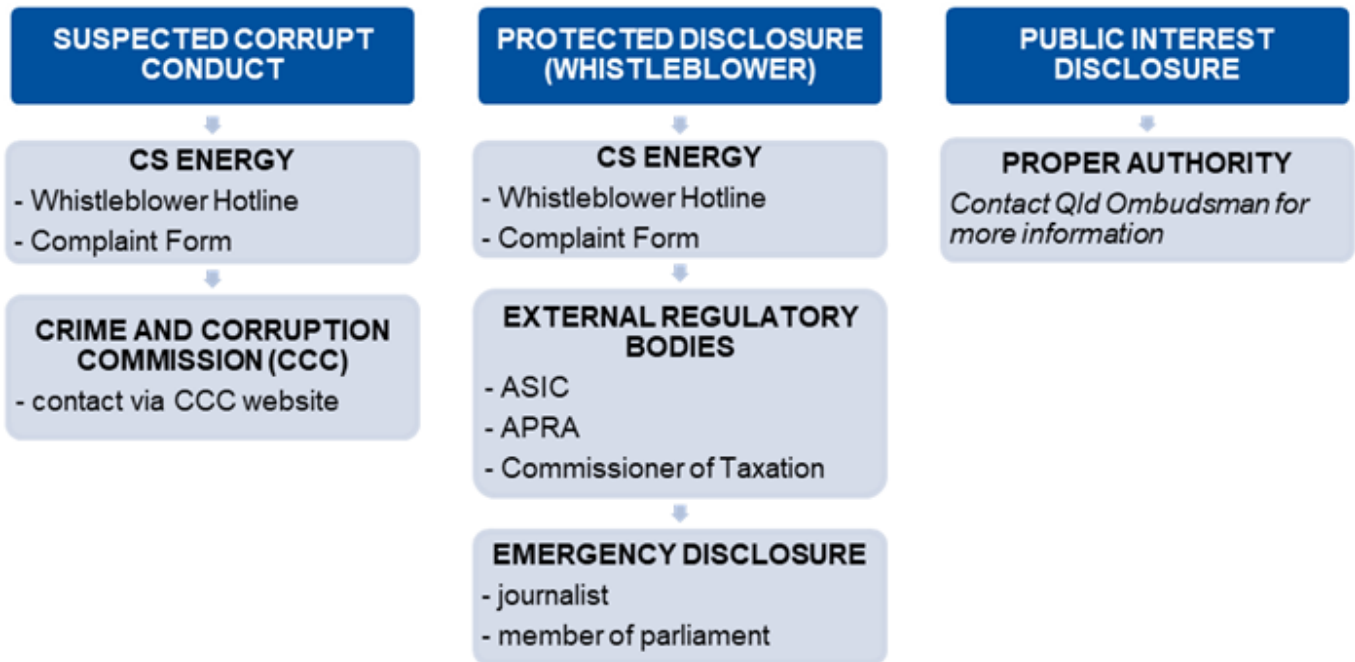
Term	Definition
Discloser	Person who makes a disclosure.
Improper conduct	Matters set out in clause 4 of this Procedure.
Officer	Includes a director or company secretary as defined in the <i>Corporations Act 2001</i> (Cth)
Personnel	CS Energy directors, employees and contractors
Protected disclosure	Disclosure protected by the Whistleblower Protections Laws
Protected matter	Matter protected under the Whistleblower Protection Laws.
Public interest disclosure (PID)	Disclosure protected by the <i>Public Interest Disclosure Act 2010</i>
Senior manager	Means a person other than a director or company secretary) who makes , or participates in making, decisions that affect the whole, or a substantial part , of the business of the corporation ; or has the capacity to affect significantly the corporation's financial standing
Tax affairs	Affairs relating to any tax imposed by or under, or assessed or collected under, a law administered by the Commissioner of Taxation.
Whistleblowing Protection Laws	<i>Corporations Act 2001</i> (Cth) and <i>Taxation Administration Act 1953</i> (Cth).

18 RECORDS MANAGEMENT

In order to maintain continual improvement, suitability, safety and effectiveness of the organisation, registered documents will be reviewed on a two-yearly basis or at intervals specified by legislative or regulatory requirements. Review of controlled documents should occur where it has been identified that there are changes in technology, legislation, standards, regulation or where experience identifies the need for alteration to the content. Registered documents should also be reviewed following an incident, change management process, modification or where directed as part of a risk assessment process. A 'review' can simply mean that it has been identified, confirmed and appropriately recorded that no changes are required and that the existing process remains the same.

Government Owned Corporations must ensure that records are retained according to accountability, legal, administrative, financial, commercial and operational requirements and expectations. In compliance with records retention and disposal, all documentation created in relation to business must be retained in line with minimum retention periods as detailed in legal retention and disposal schedules.

19 ANNEXURE 1 – FLOWCHART: DIRECTING YOUR DISCLOSURE / CONCERN



20 ANNEXURE 2 – DISCLOSURE / CONCERN FORM

DISCLOSURE / CONCERN

- Personal information will be kept confidential unless an authorised reason for disclosure arises.
- Completed form to be submitted by email to whistleblower@csenergy.com.au or by mail to -
 - CS Energy Legal, PO Box 2227, Fortitude Valley BC QLD 4006

PART A – DETAILS OF DISCLOSER (complete all details unless you wish to remain anonymous)		
Discloser Name	Phone Number	Mobile Number
Email Address		
Relationship to CS Energy		
<input type="checkbox"/>	External person (e.g. member of public)	
<input type="checkbox"/>	Former officer / employee / associate of CS Energy	
<input type="checkbox"/>	Former consultant / secondee / volunteer of CS Energy	
<input type="checkbox"/>	Current or former contractor / supplier / agent of CS Energy	
<input type="checkbox"/>	Current or former employee of current or former contractor / supplier / agent of CS Energy	
<input type="checkbox"/>	Spouse or relative of any of the above	
<input type="checkbox"/>	Other >>	
<input type="checkbox"/>	Current officer / employee / associate of CS Energy	
<input type="checkbox"/>	Current consultant / secondee / volunteer of CS Energy	
<input type="checkbox"/>	Spouse or relative of any of the above	
PART B – DETAILS OF DISCLOSURE		
Type of Disclosure		
<input type="checkbox"/>	Suspended Corrupt Conduct – Complete Part C	
<input type="checkbox"/>	Protected Disclosure (Whistleblower) – Complete Part D	
<input type="checkbox"/>	Public Interest Disclosure* - Complete Part E	
* Please note that CS Energy is not a proper authority to receive complaints in relation to public interest disclosures, other than from current employees. Please direct any other complaint to a proper authority as described in the Suspected Corrupt Conduct and Public Interest Disclosures Standard		
Person/s subject of the Disclosure		
Are you aware of any possible breach of law or policy?		
YES	<input type="checkbox"/>	NO <input type="checkbox"/> If Yes, please specify legislation, policy or provision you believe has been breached

PART C – CORRUPT CONDUCT CONCERN

Under the CC Act, there are two different types of corrupt conduct:

- **Type A** corrupt conduct is conduct that affects or could affect, how CS Energy or an individual person holding an appointment in CS Energy, perform their functions or exercise their powers.
- **Type B** corrupt conduct is conduct that impairs, or could impair, public confidence in CS Energy.

Conduct includes: neglect, failure and inaction; conspiracy to engage in conduct; and attempt to engage in conduct.

Please detail basis of the concern

PART D – PROTECTED DISCLOSURE (WHISTLEBLOWER)

A **protected disclosure** is a disclosure made by an eligible whistleblower where the person has reasonable grounds to believe that the disclosure concerns **misconduct** or an **improper state of affairs or circumstances** in relation to CS Energy or in relation to the tax affairs of CS Energy.

Tax affairs means affairs relating to any tax imposed by, or under, or assessed or collected under, a law administered by the Commissioner of Taxation.

Please detail basis of the disclosure

PART E – PUBLIC INTEREST DISCLOSURE

A **public interest disclosure (PID)** is a disclosure of information in the public interest about wrongdoing of another CS Energy employee, or another person.

An employee of CS Energy can make a PID if they have information about:

- The conduct of another employee or CS Energy that could, if proved, be corrupt conduct; or
- The conduct of another person that could, if proved, be a reprisal relating to a previous PID made by the employee.

Please detail basis of the disclosure

Procedure No: CS-GOV-17
 TRIM Ref No: B/D/20/16088
 Reviewed: 11/20
 Amended: 11/20
 Review Due: 11/22



OFFICE USE ONLY									
Date Received					Receiver Name				
File Reference					Receiver Position				
Channel Received									
<input type="checkbox"/>	Email	<input type="checkbox"/>	Post	<input type="checkbox"/>	In Person	<input type="checkbox"/>	Hotline	<input type="checkbox"/>	Other >>
Does the complaint require referral to Crime and Corruption Commission or another regulator?									
<input type="checkbox"/>	YES	<input type="checkbox"/>	NO						
Referred		Date			Returned		Date		
<input type="checkbox"/>	YES	<input type="checkbox"/>	NO			<input type="checkbox"/>	YES	<input type="checkbox"/>	NO
Outcome of Referral									
Action Taken									