



Whistleblower Policy



Date: Sept 2024

What is this policy about?

In line with MAS's culture and behaviours, we are committed to maintaining the highest standards of trust, confidentiality and integrity in our work and relationships with others and not walking past problems. This commitment protects the dignity, wellbeing, career and reputation of anyone reporting Serious Wrongdoing (as set out below).

This Policy guides those who can make a protected disclosure about Serious Wrongdoing, how they can make a protected disclosure, and the protections for those who do so.

An environment of trust and empowerment to speak up about Serious Wrongdoing assists with managing risk (including health and safety risks), promotes openness and transparency, and protects MAS's reputation. It also aligns with the behaviour of "In it together" where we seek input and healthy debate. This Policy makes up part of MAS's Fair Conduct Programme.

A protected disclosure made in accordance with the Protected Disclosures (Protection of Whistleblowers) Act 2022 (**Protected Disclosure**) will be treated seriously and will be investigated in accordance with the Act and this Policy. Anyone making a Protected Disclosure should feel confident that they can do so without fear of retaliation, even if they are mistaken.

This Policy supports other internal policies and procedures and our behaviours and desired culture, but general workplace grievances or disputes (such as a disagreement with a colleague or a dispute in relation to your employment agreement) are issues that should continue to be raised directly with your manager or discussed with the People and Transformation (**P&T**) Team. Refer to the [Workplace Conduct](#) section of iMAS for further information.

This Policy does not extend to Member complaints or concerns about MAS. Members may raise complaints with any MAS employee, or channel, and any complaints will be managed in accordance with our complaints processes.

This policy is for all staff

Who can make a Protected Disclosure?

An individual who can make a Protected Disclosure (otherwise referred to as a 'whistleblower') includes a current or former employee, contractor, director, secondee or volunteer of MAS.

What conduct is disclosable?

Serious Wrongdoing, as defined by the Protected Disclosures (Protection of Whistleblowers) Act 2022 (the **Act**), includes any act, omission, or course of conduct in (or by) MAS (including its subsidiaries) that:

- constitutes an offence.
- constitutes a serious risk to public health or public safety or the health and safety of any individual or the environment.
- constitutes a serious risk to the maintenance of law, including the prevention, investigation and detection of offences and the right to a fair trial.
- is an unlawful, corrupt, or irregular use of public funds or public resources.

A disclosure is protected if:

- the whistleblower believes on reasonable grounds that there is, or has been, Serious Wrongdoing in or by the whistleblower's organisation and
- the whistleblower discloses information about Serious Wrongdoing in or by the whistleblower's organisation in accordance with this Policy and the Act.

A disclosure is not protected if:

- it does not meet the requirements set out in the section immediately above;
- the whistleblower's disclosure is in bad faith;
- the disclosed information is protected by legal professional privilege (this applies to communications between MAS and its lawyers).

If you are a MAS employee and you make a disclosure that you know to be false or otherwise in bad faith, you may face disciplinary action by MAS.

Who can I make a Protected Disclosure to?

How to Report a Protected Disclosure

For a disclosure to be a Protected Disclosure, it must be made to someone who is eligible to receive a Protected Disclosure (a **Receiver**). In accordance with this Policy, a Receiver means:

- Chief People and Transformation Officer receiving a report of Serious Wrongdoing from independent whistleblower hotline, Speak Out;
- the CEO;
- the Board Chair or the Chair of the People and Remuneration Committee (P&R Committee);
- an Appropriate Authority (as set out below); or
- a person specified under section 14 of the Act.

Reporting to the CEO

A whistleblower should disclose by sending it directly to the CEO, either:

- by email; or
- by post: Chief Executive Officer,

Reporting to the Board Chair and Chair of the P&R Committee

If the whistleblower believes that the CEO or a member of the Executive Leadership Team is or may be involved in the Serious Wrongdoing that is the subject of the disclosure, then the whistleblower may make the disclosure to the Board Chair or the Chair of People and Remuneration (P&R) Committee by email.

Reporting to an Appropriate Authority

We take all Protected Disclosures seriously and will not tolerate any behaviours that constitute unlawful or corrupt conduct in or by MAS. We accordingly encourage our employees and other personnel to raise their concerns directly with the CEO (or the Board Chair/Chair of the P&R Committee as applicable) as outlined above. This enables us to address any Serious Wrongdoing as early as possible.

However, as an alternative to making a Protected Disclosure to the CEO or the Board Chair/Chair of the P&R Committee (or in addition to this), a whistleblower may make a Protected Disclosure at any time to an Appropriate Authority. **Appropriate Authority** includes:

- the head of any public sector organisation;
- any officer of Parliament (but *not* a Minister or a member of Parliament);
- any of the persons or bodies listed in [Schedule 2](#) of the Act; and
- the membership body of a particular profession, trade or calling with the power to discipline its members.

Reporting Further under Section 14 of the Act

If a whistleblower has made a Protected Disclosure but believes on reasonable grounds that the Receiver has not acted as they should or has not dealt with the matter so as to address the Serious Wrongdoing, the whistleblower may make the Protected Disclosure to a Minister.

Independent Reporting Channel

You can also raise concerns about Serious Wrongdoing at any time to the independent whistleblower hotline, Speak Out. Speak Out works with MAS to provide a neutral method of reporting Serious Wrongdoing. Speak Out consultants will give you advice on your concerns and next steps. Information you provide to Speak Out is dealt with confidentially, and your details will not be provided by Speak Out to MAS without your permission.

The Speak Out hotline is available Monday to Friday between 8.30am and 5.30pm and by email outside these hours.

Speak Out hotline: 0800 SPK OUT (0800 775 688)

Speak Out email: speakout@hrassociate.co.nz

Protection Offered

What protection and support will I receive?

We understand you may be worried about possible repercussions from making a Protected Disclosure. If you have reasonable grounds to suspect Serious Wrongdoing, even if you are mistaken, we will support and protect you and anyone else assisting in the investigation.

MAS will take appropriate measures to support a whistleblower's well-being and protect them from retaliatory action related to their Protected Disclosure. MAS will not tolerate any retaliatory action or threats of retaliatory action against any whistleblower who discloses, or may disclose a matter, or helps to investigate a matter under this Policy.

It is also unlawful under the Human Rights Act 1993 to treat, or threaten to treat, a whistleblower or potential whistleblower, or a relative or associate of an actual/potential whistleblower, less favourably than others in the same or substantially similar circumstances. If an individual is victimised in this way, the legal remedies under the Human Rights Act may be available to them.

Strong and decisive action will be taken when someone can clearly show that they are being retaliated against, victimised, intimidated or treated unfairly because they have disclosed information about Serious Wrongdoing. Similarly, action will be taken when an individual feels that they are being prevented from making a disclosure of Serious Wrongdoing.

Another whistleblower who discloses information in support of, or relating to, a Protected Disclosure is also entitled to protection.

If you have any concerns about how you are being treated about making a Protected Disclosure the Chief People and Transformation Officer immediately.

Confidentiality

We understand that you may be worried about possible reprisals for speaking up. You can remain anonymous, but we encourage you to disclose your identity. This will help us monitor your well-being and protect you against personal disadvantage. It will also help us get further information on your disclosure.

If you choose to disclose your identity, the Receiver of your Protected Disclosure must use their best endeavours to keep confidential any information that might identify you. Your details will only be used in connection with the investigation, and your identity will not be disclosed to anyone else unless:

- you consent in writing to the disclosure.
- there are reasonable grounds to believe that the release of your identifying information is essential:
 - for the effective investigation of the disclosure (in which case the Receiver must consult the whistleblower beforehand); or
 - to comply with the principles of natural justice (in which case the Receiver must consult the whistleblower beforehand);
 - to prevent a serious risk to public health, public safety, the health or safety of any individual, or the environment (in which case the Receiver must consult the whistleblower beforehand but only if practicable); or
 - to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement (in which case the Receiver must consult the whistleblower beforehand but only if practicable).

All information received from you, as well as the fact that you have made a disclosure, is held securely and remains strictly confidential except as set out above.

The Receiver must inform the whistleblower after releasing their identifying information in any circumstances other than where they consent.

MAS will take all reasonable steps to reduce the risk of identification, including:

- securely storing documents regarding the Protected Disclosure;
- redacting the whistleblower's identity (and any identifying information) when required; and
- limiting access to information relating to the Protected Disclosure to those directly involved in managing and investigating the disclosure.

If a whistleblower believes that their identity has been revealed unlawfully, they should immediately contact the Receiver they made their Protected Disclosure to. They may also lodge a complaint with a regulator such as the Privacy Commissioner.

If a MAS employee whistleblower implicates their own conduct in the disclosure, they will not be given immunity from investigation, disciplinary action, criminal prosecution and/or civil liability. The same applies to anyone assisting in an investigation. However, we would take such disclosure and cooperation with the investigation into consideration when determining any disciplinary or other actions.

Reporting

MAS's CEO and/or Board (as may be appropriate in each case) will be notified about any Protected Disclosures, investigations into Protected Disclosures, and as required under the MAS Incident Management Policy.

Reporting may be provided externally (e.g. to regulators, police, or professional bodies) where MAS has an obligation to do so.

The Steps We Will Take

When a Protected Disclosure is made, the following will occur. Where practicable, MAS will, within 20 working days of receiving the disclosure:

- acknowledge to the whistleblower the date the disclosure was received. If the whistleblower made the disclosure orally, we will write to the whistleblower summarising our understanding of the disclosure;
- consider the disclosure and whether it warrants investigation;
- check with the whistleblower whether they have made the disclosure elsewhere (and, if so, what the outcome of that process was);
- deal with the matter by:
 - investigating the disclosure;
 - addressing any Serious Wrongdoing by acting (or recommending action);
 - referring the disclosure to an Appropriate Authority in accordance with the Act. If we take this step, then before doing so, we will consult the whistleblower and the Appropriate Authority; or
 - deciding that no action is required;
 and
- inform the whistleblower, with reasons, about what we have done or are doing to deal with the matter.

If it is not practicable to complete the above actions within 20 working days, we will:

- within 20 working days of receiving the disclosure:
 - acknowledge to the whistleblower the date the disclosure was received (or write to the whistleblower summarising our understanding of the disclosure if it was made orally);
 - consider the disclosure and whether it warrants investigation; and
 - check with the whistleblower whether they have made the disclosure elsewhere (and, if so, what the outcome of that process was);
- inform the whistleblower how long we expect to take to deal with the matter;
- appropriately update the whistleblower about progress;
- deal with the matter by:
 - investigating the disclosure;
 - addressing any Serious Wrongdoing by acting (or recommending action);
 - referring the disclosure to an Appropriate Authority in accordance with the Act. If we take this step then before doing so, we will consult the whistleblower and the Appropriate Authority; or
 - deciding that no action is required;
 and
- inform the whistleblower, with reasons, about what we have done or are doing to deal with the matter.

Investigating a Protected Disclosure

If we decide to investigate the Protected Disclosure:

- We will ensure that the investigator has not been involved in the issue being investigated and is sufficiently removed from the people involved to be objective.
- The investigation will be undertaken as soon as reasonably practicable in the circumstances, in an objective and fair manner. The whistleblower will be provided with regular updates throughout the investigation, provided that the whistleblower can be contacted. The frequency of updates and timeframe of the investigation will vary depending on the nature of the disclosure.
- The manner in which we document, and report investigation findings will depend on the nature of the disclosure. However, in general, the outcome of the investigation will be reported to the relevant persons at MAS on a need-to-know basis and may be reported to the whistleblower and any persons

affected by it to the extent that the decision-maker considers it to be appropriate and our confidentiality obligations can be met. There may be circumstances where it may not be appropriate to provide details of the outcome of the investigation to the whistleblower.

Not all Protected Disclosures may require investigation. Sometimes, it may not be possible to investigate a matter, or it may only be possible to conduct a limited investigation if additional information is needed from the whistleblower and they cannot be contacted (for example, because they have made an anonymous disclosure without providing a means of contact or they are no longer engaging with MAS, or because the investigation cannot proceed without a waiver of confidentiality by the whistleblower). There may be situations where it is necessary to liaise with the whistleblower and ask whether they consent to being identified in order to assist the investigation.

In some situations, we may decide after assessing the Protected Disclosure that no action is required on it. If so, we will inform the whistleblower of this, with reasons. Possible reasons for deciding that no action is required include that the disclosure does not qualify for protection, the length of time between the alleged Serious Wrongdoing and the disclosure makes an investigation of the matter impracticable or undesirable, or the matter is better addressed by other means.

During the assessment and handling of a Protected Disclosure (including its investigation, where this is warranted), the identity of the whistleblower will be kept confidential unless the whistleblower consents to the release of their identity, or any of the exceptions to the maintenance of confidentiality set out in the Confidentiality section apply.

Responsibilities

MAS Board	Approve this policy.
Chief People and Transformation Officer	Ownership of this policy (ensuring the document is current and relevant)
CEO	Reviewer and endorser to the Board [if applicable]

Document control information

Version	1.0
Date	Sept 2024
Review Timeframe	2 years
Author	People and Transformation
Description of change	Updated based on legislative changes and FMA feedback