AUSTRALIAN INSTITUTE OF MUSIC

Whistleblower Policy and Procedure

Responsible Officer	Chief Executive Officer
Approved by	Board of Directors
Approved	11th December 2025
Commenced	11th December 2025
Review by	December 2028
Relevant Legislation	• Corporations Act 2001 (Cth) • Independent Broad-based Anti-corruption Commission Act 2011 (Vic) • Independent Commission Against Corruption Act 1988 (NSW) • Public Interest Disclosure Act 2013 (Cth) • Public Interest Disclosures Act 1994 (NSW) • Public Interest Disclosures Act 2012 (Vic) • Taxation Administration Act 1953 (Cth)
Responsible Division	CEO's Office

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1. Policy Statement

1.1 Authority

The Australian Institute of Music Limited (AIM), known as 'the Institute', is governed by the Board of Directors (BoD) with academic authority delegated to the Academic Board (AB). The BoD and AB share joint responsibility for ensuring that all general and academic policies and procedures follow 'best practice' principles for Higher Education and other sectors of educational delivery, in compliance with relevant Australian legislation and current regulatory requirements.

The BoD is committed to operating legally (in accordance with applicable legislation and regulation), properly (in accordance with organisational policy and procedures), and ethically (in accordance with recognised ethical principles). Anyone associated with AIM is expected to cooperate with the institute in maintaining legal, proper, and ethical operations, if necessary by reporting non-compliant actions by other people. Correspondingly, anyone who assists in maintaining legal, proper, and ethical operations should not be penalised in any way.

This policy covers the processes for dealing with disclosures made by employees, students and stakeholders of suspected improper conduct within AIM in a confidential and secure manner.

1.2 Application

This policy and procedure applies to all of AIM's activities, courses, staff and students at the Sydney and Melbourne campuses. If applicable, this policy and procedure will also apply in future, wherever QA AIM programs are approved for delivery elsewhere in Australia or overseas.

1.3 Purpose

The purpose of this policy is to:

a. explain how to speak up by reporting concerns about wrongdoing;
b. outline what protections a person who reports wrongdoing will receive; and
c. outline AIM's processes for dealing with reports of wrongdoing.

Creating a supportive environment where people feel safe to speak up underpins AIM's culture. When people do not speak up, this undermines the culture and exposes AIM to risks. AIM encourages speaking up about concerns of wrongdoing at AIM. There are various measures in place to ensure no one is discouraged from speaking up or disadvantaged or victimised for doing so.

This policy is available on the AIM website and SharePoint.

1.4 Scope

This policy and procedure applies to all staff employed by AIM including directors, employees (full-time, part-time or casual), independent contractors, consultants, labour hires, suppliers, volunteers and students, as well as these people's dependents (or their spouse's dependents) and their relatives.

1.5 Coverage

This policy and procedure applies to the AIM Sydney and Melbourne Campuses and other locations where AIM programs and activities may be delivered.

1.6 Special Conditions or Exceptions

This policy and procedure **does not apply** to matters covered under separate policies and procedures including grievances, dispute resolution, discrimination, victimisation or matters relating to workplace bullying or harassment. For further information on these matters see the following policies and procedures:

- *Students Under 18 Policy and Procedure*
- *Sexual Harassment and Sexual Assault Policy and Procedure*

- *Staff Code of Conduct*
- *Student Grievances and Complaints Policy and Procedure*
- *Workplace Bullying Policy and Procedure*

1.7 Principles

A number of principles underpin AIM's approach to whistleblowing; these are:

a. All concerns of wrongdoing will be handled through ethical decision making processes, minimising potential harm (physical, intellectual, emotional, professional, reputational, etc.) for students, staff, and the organisation arising from the raising of these concerns.
b. All investigation and decision making will be handled with procedural fairness and natural justice; the history of past reportable concerns will not be considered until a decision is made on whether the concern raised has been substantiated.
c. All investigations and determinations will be handled with security and privacy
d. All decision making will be transparent and avoid ad hoc responses.
e. Outcomes and decisions made will be justifiable and defensible.
f. Handling reportable concerns is not a legal process; where insufficient evidence exists then decisions are made on the balance of probability.
g. The handling of concerns and any decisions made will be made by appropriate staff at appropriate levels.
h. Every effort will be made to ensure timeliness, efficiency, effectiveness in handling the concerns raised and in determining an appropriate outcome
i. All concerns raised and subsequent decisions and determinations will be recorded on a central system

2. Procedures

2.1 Who may make a report

Anyone with information about potential wrongdoing relating to AIM is encouraged to report their concerns under this Policy. This includes individuals who are or have been related to AIM.

2.2 What to Report

Any concerns of wrongdoing should be reported. This means any misconduct or improper state of affairs or circumstances in relation to AIM. Examples of wrongdoing may include, but limited to:

a. breach of laws or regulations;
b. criminal activity including theft;
c. serious breach of The Australian Institute of Music's Code of Conduct or Policies;
d. offering or accepting a bribe;
e. dishonest or unethical behaviour;
f. conflicts of interest;
g. anti-competitive behaviour;
h. financial fraud or mismanagement including in relation to AIM's tax affairs;
i. falsifying financial or corporate reporting;
j. insider trading;
k. unauthorised use of AIM's confidential information;
l. improper use of Personal Information as described in AIM's Privacy Statement;
m. improper use of AIM's physical or intellectual property;
n. conduct endangering health and safety or causing damage to the environment; and
o. deliberate concealment of any of the above.

Wrongdoing does not generally include personal-work related grievances or academic grievances. Grievances which cannot be resolved through speaking with peers or the employee's manager should be raised as outlined in the *Staff Grievance and Complaints Policy and Procedure*. Academic grievances will be dealt with under the *Student Grievances and Complaints Policy and Procedure*. If a grievance may have significant wider implications for AIM, this can be reported through the applicable whistleblower channel.

There is an expectation that anyone reporting a wrongdoing has reasonable grounds to suspect the information they are disclosing is true, but there will be no penalty if the information turns out to be incorrect. Those

reporting are expected to provide the information upon which their suspicion is based, but are not required to have all the details or have conducted their own investigation.

2.3 Disclosures

Disclosures can be made to the Whistleblower Protection Officer (WPO): wpo@aim.edu.au. A whistleblower can contact the WPO to obtain additional information before making a disclosure.

It is important to note that under the Corporations Act, the whistleblower may also raise the matter with a senior manager of the Institute. These are defined in the Corporations Act as 'a director, or a senior manager in the company who makes, or participates in making, decisions that affect the whole, or a substantial part, of the business of the company, or who has the capacity to affect significantly the company's financial standing.'

Those not wanting to reveal their identity can make an anonymous report. However, providing the whistleblower's name when reporting wrongdoing will make it easier for AIM to investigate the concern raised. For example, the context in which wrongdoing was observed is likely to be useful information. Employees and others who report wrongdoing are protected by AIM including maintaining confidentiality of the reports and the identity of the whistleblower.

Where no name is provided, AIM will assess the disclosure in the same way as if identity had been revealed, and any investigation will be conducted as best as possible in the circumstances. However, an investigation might not be possible unless sufficient information is provided.

Employees and stakeholders disclosing wrongdoing will be protected and the investigation will be conducted in accordance with the principles of fairness and natural justice.

2.4 Protecting a Whistleblowers Identity

When reporting wrongdoing, the reporter's identity and any information that AIM has as a result of the report that is likely to lead to identification, will only be disclosed if:

a. the person reporting gives consent for AIM to disclose that information;
b. AIM considers such disclosure should be made to:
    i. Australian Securities & Investments Commission (ASIC), the Australian Federal Police or (for tax-related reports) the Commissioner of Taxation;
    ii. a Commonwealth authority or a State or Territory authority for the purpose of assisting the authority perform its functions or duties;
    iii. a lawyer for legal advice or representation in relation to whistleblower laws; or
    c. in the case of information likely to identify the person reporting, it is reasonably necessary to disclose the information for the purposes of an investigation, and all reasonable steps are taken to prevent someone from discovering the reporter's identity.

2.5 Detrimental Conducted Prohibited

AIM strictly prohibits all forms of Detrimental Conduct against whistleblowers. Detrimental Conduct means any actual or threatened conduct that could cause a detriment to the whistleblower as a result of the whistleblower making a disclosure, including:

a. termination of employment;
b. harassment, bullying or intimidation;
c. personal or financial disadvantage;
d. unlawful discrimination;
e. harm or injury, including psychological harm;
f. damage to reputation; or
g. any other conduct that constitutes retaliation.

AIM will take all reasonable steps to protect the whistleblower from Detrimental Conduct and will take action it considers appropriate where such conduct is identified.

AIM also strictly prohibits all forms of Detrimental Conduct against people who are involved in an investigation of a concern or disclosure in response to their involvement in that investigation.

2.6 Specific Protections and Remedies

The Australian law provides protections if a 'protected disclosure' is made, including that:

a. the discloser is not subject to any civil, criminal or administrative liability for making the disclosure (other than for making a false disclosure);
b. no contractual or other remedy may be enforced or exercised against the discloser on the basis of the disclosure; and
c. in some limited circumstances (e.g. if the disclosure has been made to a regulator such as ASIC), the information provided may not be admissible in evidence against a discloser in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

Except as provided in paragraph (c) above, the protections under Australian law do not grant immunity for any misconduct a discloser has engaged in that is revealed in their disclosure.

Compensation and other remedies may also be available through the courts for loss, damage or injury suffered because of a disclosure or if AIM has failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.

2.7 Investigations

Whistleblower disclosures made under this Policy will be documented and investigated promptly.

AIM takes all reports of potential wrongdoing seriously:

- All reports will be assessed and, based on the nature and circumstances of the disclosure, a decision made as to whether an investigation is required.
- Reports of potential wrongdoing of a minor nature that can be resolved informally will typically not require the same level of response as disclosures involving a large-scale and complex investigation.
- Any investigation will be conducted in a timely, fair and objective manner, and independent from any persons to whom the report relates.
- Investigations will generally be overseen by the WPO.
- Other people, including employees or external advisers, may also be asked to assist or run the investigation.
- Where possible, the person reporting the wrongdoing will be informed how AIM is responding to their report, including whether an investigation will be conducted.
- Unless there are confidentiality or other reasons not to do so, employees who are the subject of a report of wrongdoing will be informed of the matters raised in the report at an appropriate time, and will be given a chance to respond to any allegations made against them. They will also be advised of the outcome of any investigation.

2.8 Special protections under Part 9.4AAA of the Corporations Act 2001 (Cth)

The Corporations Act gives special protection to disclosures about any misconduct or improper state of affairs relating to AIM if the following conditions are satisfied:

a. the whistleblower is or has been:
    I. an officer or employee of AIM;
    II. an individual who supplies goods or services to AIM or an employee of a person who supplies goods or services to AIM;
    III. an individual who is an associate of AIM (including students); or
    IV. a relative, dependent or dependent of the spouse of any individual referred to above;
b. the report is made to:
    I. the Whistleblower Protection Officer;
    II. an officer or senior manager of AIM;
    III. ASIC; or

IV. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Corporations Act;

c. the whistleblower has reasonable grounds to suspect that the information being disclosed concerns misconduct, or an improper state of affairs or circumstances in relation to AIM. This may include a breach of legislation including against the Corporations Act, an offence against the Commonwealth punishable by imprisonment for 12 months or more, or conduct that represents a danger to the public or financial system.

2.8.1 Examples of Conduct

Examples of conduct which may amount to a breach of the Corporations Act include:

- insider trading,
- insolvent trading,
- breach of the continuous disclosure rules,
- failure to keep accurate financial records,
- falsification of accounts,
- failure of a director or other officer to act with the care and diligence that a reasonable person would exercise, or to act in good faith in the best interests of the corporation or failure of a director to give notice of any material personal interest in a matter relating to the affairs of the company.

2.8.2 Protections given by the Corporations Act

a. The whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
b. No contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
c. In some circumstances, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty; such as where the disclosure has been made to ASIC, or where the disclosure qualifies as a public interest or emergency disclosure
d. Anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and may be liable for damages;
e. A whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary; and
f. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except ASIC, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report. Confidentiality If a report is made, the identity of the discloser must be kept confidential unless one of the following exceptions applies:
    I. the discloser consents to the disclosure of their identity;
    II. disclosure of details that might reveal the discloser's identity is reasonably necessary for the effective investigation of the matter;
    III. the concern is reported to ASIC, or the AFP; or
    IV. the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

2.9 Special Protection Under the Taxation Administration Act

The Taxation Administration Act gives special protection to disclosures about a breach of any Australian tax law by AIM or misconduct in relation to AIM tax affairs if the following conditions are satisfied:

a. the whistleblower is or has been:
    I. an officer or employee of AIM;
    II. an individual who supplies goods or services to AIM or an employee of a person who supplies goods or services to AIM;
    III. an individual who is an associate AIM; or
    IV. a relative, dependent or dependent of the spouse of any individual referred to above;
b. the report is made to:
    i. the Whistleblower Protection Officer;
    ii. a director, secretary or senior manager of AIM;
    iii. any AIM external auditor;
    iv. a registered tax agent or BAS agent who provides tax or BAS services to AIM;

v. any other employee or officer of AIM who has functions or duties relating to tax affairs of the company (e.g. an internal accountant); (AIM recipients)
vi. the Commissioner of Taxation; or
vii. a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the operation of the whistleblower provisions in the Taxation Administration Act; and

c. if the report is made to an AIM recipient, the whistleblower:
   i. has reasonable grounds to suspect that the information indicates misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of AIM or an associate of that company; and
   ii. considers that the information may assist the AIM recipient to perform functions or duties in relation to the tax affairs of AIM or an associate of the company; and
d. if the report is made to the Commissioner of Taxation, the whistleblower considers that the information may assist the AIM recipient to perform functions or duties in relation to the tax affairs of AIM or an associate of the company.

2.9.1 Protections given by the Taxation Administration Act

The protections given by the Taxation Administration Act when these conditions are met are:

a. the whistleblower is immune from any civil, criminal or administrative legal action (including disciplinary action) for making the disclosure;
b. no contractual or other remedies may be enforced, and no contractual or other right may be exercised, against the whistleblower for making the report;
c. where the disclosure was made to the Commissioner of Taxation, the reported information is not admissible against the whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, except where the proceedings are concerned with whether the information is false;
d. unless the whistleblower has acted unreasonably, a whistleblower cannot be ordered to pay costs in any legal proceedings in relation to a report;
e. anyone who causes or threatens to cause detriment to a whistleblower or another person in the belief or suspicion that a report has been made, or may have been made, proposes to or could be made, may be guilty of an offence and liable to pay damages;
f. a whistleblower's identity cannot be disclosed to a Court or tribunal except where considered necessary and
g. the person receiving the report commits an offence if they disclose the substance of the report or the whistleblower's identity, without the whistleblower's consent, to anyone except the Commissioner of Taxation, the AFP or a lawyer for the purpose of obtaining legal advice or representation in relation to the report

2.10 Confidentiality

If a report is made, the identity of the discloser will be kept confidential unless one of the following exceptions applies:

a. the discloser consents to the disclosure of their identity;
b. disclosure of details that might reveal their identity is reasonably necessary for the effective investigation of the allegation
c. the concern is reported to the Commissioner of Taxation or the AFP; or
d. the concern is raised with a lawyer for the purpose obtaining legal advice or representation.

3. Accountabilities

3.1 Responsible Officer

a. **CEO:** has overall responsibility for this policy and procedure and is responsible for monitoring and facilitating the implementation and regular review.

3.2 Contact Officer

a. Whistleblower Protection Officer (WPO): is responsible for:
- Protecting the whistleblower from detrimental conduct
- Assist the whistleblower in maintaining wellbeing
- Maintain whistleblower confidentiality, where relevant including as required by law

- Review and consider any complaints of detrimental conduct or any concern that disclosure has not been dealt with in accordance with this policy
- Protect the whistleblower's identity
- Coordinating the investigation into any report received from a whistleblower
- Documenting and handling all matters in relation to the report and investigation
- Finalising all investigations.

b. All **staff, students,** and **stakeholders** are responsible for reporting breaches of general law, organisational policy or generally recognised principles of ethics to the WPO to take action on such breaches

c. **Head of People and Culture**: is responsible for the training in the application of this policy to ensure all staff and fully informed

4. Supporting Information

4.1 Supporting Documents

- *Students Under 18 Policy and Procedure*
- *Sexual Assault & Sexual Harassment Policy and Procedure*
- *Staff Code of Conduct*
- *Staff Workplace Bullying Policy and Procedure*
- *Student Grievances and Complaints Policy and Procedure*

4.2 Related Documents

- Nil

4.3 Superseded Documents

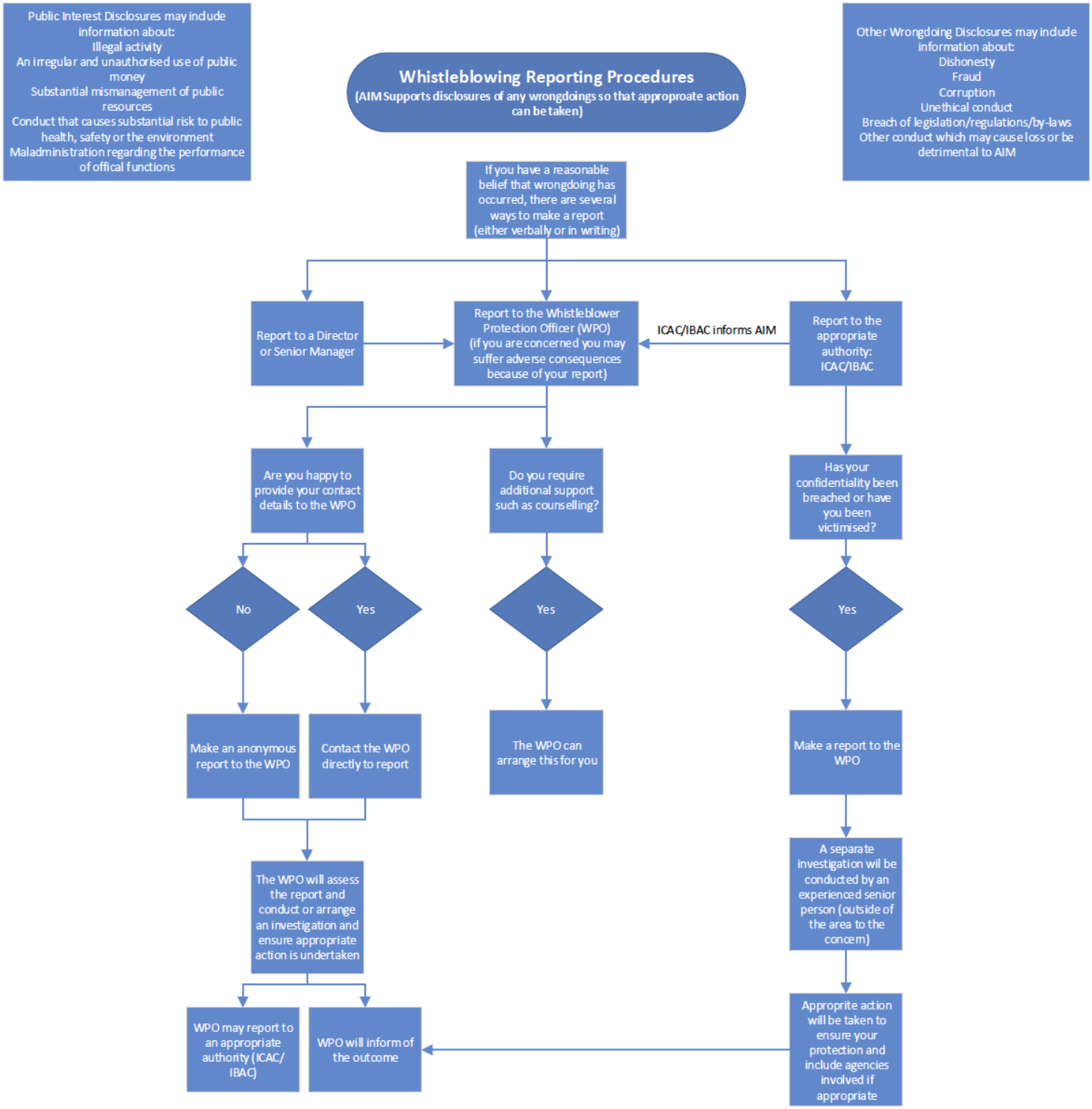
- Nil

5. Definitions and Acronyms

TERM/ACRONYM	DEFINITIONS
AIM referred to as the 'Institute'	The Australian Institute of Music Limited ABN: 89 003 261 112; PRV: 12050; CRICOS 00665C.
Whistleblower	A person, who, whether anonymously or not, makes, attempts to make or wishes to make a report in connection with a wrongdoing and wishes to avail themselves of protection against reprisal for having made the report.
Whistleblower Protection Officer	Chief Academic Officer (Students) Chief Executive Officer (Staff)
Wrongdoing	Illegal or dishonest behaviour

6. Revision History

Version	Date Approved	Approved by	Review History	New Review Date
1.0	5 March 2020	Board of Directors	New Policy	December 2021
1.1	N/A	N/A	Slight amendment to format	December 2021
2.0	15 December 2022	Board of Directors	Review on Expiry: • Minor administrative amendment to reflect institutional and legislative currency	December 2025
2.1	N/A	N/A	Updated to new template	December 2025

Version	Date Approved	Approved by	Review History	New Review Date
3.0	11th December 2025	Board of Directors	Review on expiry: • Administrative amendment to reflect institutional currency	December 2028

7. Flowchart – Showing process and decision points