PROTECTIVE DISCLOSURE (WHISTLE BLOWER) POLICY

Last Review	Jul 2022
FAR Approval	March 2026
Next Review	March 2028
Board Approval	April 2026

PURPOSE

This Protected Disclosures (Whistleblower) Policy is made in accordance with the Protected Disclosures Act 2000 (the Act).

The purpose of this Policy is to facilitate disclosure and establish guidelines in investigating **Serious Wrongdoing** at Tennis Auckland Region Incorporated (TA) in accordance with the Act while recognising the need to protect all **TA Representatives** who make a **Protected Disclosure**.

POLICY SCOPE & DEFINITIONS

This Policy applies to all **TA Representatives.**
TA Representatives is defined as any Director, President, Vice President, immediate past President, employee, consultant or contractor of TA.

Discloser is defined as a **TA Representative** who makes a disclosure about an actual or suspected **Serious Wrongdoing**.

Protected Disclosure is defined as the disclosure of information if:

- The information disclosed is about **Serious Wrongdoing**; and
- The **TA Representative** reasonably believes the information is true or is likely to be true; and
- The **TA Representative** wishes to disclose the information so that the **Serious Wrongdoing** can be investigated; and
- The **TA Representative** wishes the disclosure to be protected under the Act.

Serious Wrongdoing is defined as:

- An unlawful, corrupt, or irregular use of funds or resources;
- Acts, omissions, or a course of conduct:
    - That constitutes a serious risk to health, safety or the environment; or
    - That constitutes a serious risk to the maintenance of law, including the prevention, investigation, and detection of offences and the right to a fair trial; or
    - That constitutes an offence; or
    - That is oppressive, improperly discriminatory, or grossly negligent, or
    - That constitutes gross mismanagement;
- Dishonesty;
- Fraud;
- Corruption;

- Illegal activities (including theft, drug sale/use, violence or threatened violence and criminal damage against property);
- Acting in breach of New Zealand legislation or local authority by-laws (e.g. Income Tax Act) or the TA Constitution;
- Unethical conduct
- Other serious improper conduct;
- Other conduct which may cause financial or non-financial loss to TA or be otherwise detrimental to TA's interests.

<u>POLICY</u>

- Those who wish to make a disclosure about **Serious Wrongdoing** must follow the procedures set out in this Policy.

- **TA Representatives** must observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

- **TA Representatives** must practice honesty and integrity in fulfilling responsibilities and complying with all applicable laws and regulations.

- The person who receives a **Protected Disclosure** in accordance with this Policy and the Act will keep the identity of the **Discloser** confidential unless the **Discloser** consents to his or her identity being made public or if making the identity of the **Discloser** known is essential:
    - For the effective investigation of the allegations;
    - To prevent serious risk to public health, public safety or the environment; or
    - To having regard to the principles of natural justice.

- If a **TA Representative** has knowingly made a false allegation or made an allegation in bad faith, or if that person has made a disclosure to the media, then civil, criminal or other action (including disciplinary or termination of contract) may be taken against that person.

- A **TA Representative** who retaliates against someone who has reported a suspected Serious Wrongdoing in good faith may be liable to potential disciplinary action which could include disciplinary action or termination of contract.

- Any **TA Representative** who makes a **Protected Disclosure**, or who refers a **Protected Disclosure** to an appropriate authority for investigation under the Act (and in accordance with this Policy), will not be liable to any civil, criminal or disciplinary proceeding for making the **Protected Disclosure**.

- Reporting a **Serious Wrongdoing**
    - A suspected **Serious Wrongdoing** should be promptly reported to the Chief Executive Officer (CEO). It is preferred that such reports are made in writing, clearly identifying the nature of the suspected **Serious Wrongdoing** and the person or persons involved.
    - If the **Discloser** has any personal interest or involvement in the matter, this should be declared at the outset. If an employee's concerns fall more properly within the grievance procedure framework, then they will be told this.
    - In some circumstances it may not be appropriate to refer the **Protected Disclosure** to the CEO. **TA Representatives** may refer the matter instead to the Chair of the Finance Audit & Risk Committee or the Chairman of the Board.

    - A suspected **Serious Wrongdoing** must be raised internally within TA, unless the person making the disclosure believes on reasonable grounds that:
        - There has been no action or recommended action within 20 working days of the date the concerns were raised internally; or
        - The urgency, or some other exceptional circumstances, justify immediate external disclosure.
    - If a suspected **Serious Wrongdoing** is reported externally, the disclosure must be made to an external public sector official or regulatory authority, as defined in the Act (such as the Ombudsman or the Commissioner of Police).

- Response to a **Protected Disclosure**
    - All **Protected Disclosures** made to TA will be investigated.
    - It is the responsibility of the CEO to inform the Chair of the Finance, Audit & Risk Committee about any disclosed suspected **Serious Wrongdoings** and investigations.
    - The CEO, Chair of the Finance, Audit & Risk Committee or Chairman of the Board will acknowledge receipt of any reports of Serious Wrongdoing within 7 working days, advising the **Discloser** of the next steps that are envisaged.
    - TA will treat all disclosures and concerns in a confidential and sensitive manner (subject to the Act).
    - In order to conduct an investigation, the information provided may need to be disclosed to appropriate people within TA.
    - TA will discuss with the **Discloser** who the information will be shared with and the general investigation process proposed to be undertaken.

- The Chair of the Finance, Audit & Risk Committee has overall responsibility for investigating and resolving all reported complaints and allegations concerning Serious Wrongdoing and, at his/her discretion, shall advise the Finance, Audit & Risk Committee and/or the Chairman.

- The Chair of the Audit Committee is required to report to the Finance, Audit & Risk Committee and to the full Board of Directors at least annually on compliance activity.

- The Finance, Audit & Risk Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing.

- This Policy is to be reviewed on a bi-annual basis.

RELEVANT CONTACT DETAILS

Chief Executive Officer:
Rohan West
027 880 4980
Rohan.west@tennisauckland.co.nz

Chair of the Finance, Audit & Risk Committee:
Craig Rice
021 624462
Craig.rice@pwc.com

Chairman of the Board:
Howard Lewis
027 566 7626
h.lewis@awanui.com

ALTERNATIVE CONTACT

Should the TA Representative not feel comfortable contacting those listed above, or the Protected Disclosure relates to TA Executive management and/or TA Governance, the TA Representative can contact the following:

Safeguarding Officer
Tracey O'Connor
021 468402
safeguarding@tennisauckland.co.nz