



## **AFI Whistle-blower Policy**

**March 2020**

AFI requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of AFI, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

This Whistle-blower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that AFI can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of AFI's Integrity Pact, Modern Slavery Statement, Human Rights Policy, or suspected violations of law or regulations that govern AFI's operations.

### **No Retaliation**

It is contrary to the values of AFI for anyone to retaliate against any board member, officer, and employee or volunteer, who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of harassment, or discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of AFI. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

### **Reporting Procedure**

AFI has an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the HR Manager or Compliance Officer (Financial Controller). Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the AFI's Compliance Officer (Financial Controller) or designated employee, who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor, or the Executive Director responsible for overseeing AFI, or the organization's Compliance Officer (Financial Controller).

### **Compliance Officer**

The AFI's Compliance Officer (Financial Controller) is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer (Financial Controller) will advise the Executive Director and/or the General Manager of all complaints and their resolution and will report at least annually to the Audit Committee on compliance activity relating to accounting or alleged financial improprieties.

### **Accounting and Auditing Matters**

The AFI Compliance Officer (Financial Controller) shall immediately notify the Audit Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

## **Investigation Process**

Complaints raised under this Policy will be given prompt and serious attention and will be dealt with fairly and objectively whilst maintaining confidentiality. All complaints will be assessed by AFI's Compliance Officer (Financial Controller) to:

1. Determine whether it qualifies for protection.
2. Determine whether a formal, in-depth investigation is required.
3. Determine whether the actual or potential Misconduct is of a serious/material nature. Where the matter is deemed serious/material, the Compliance Officer must immediately notify the General Manager.

AFI's response to a complaint will vary depending on the nature of the complaint (including the amount of information provided).

The potential Misconduct will be investigated in an objective and fair manner that is reasonable having regard to the nature and circumstances of the potential Misconduct.

In all cases:

- The Compliance Officer may investigate the matter directly or depending on the situation may appoint an external Investigation Officer to investigate the complaint.
- The Compliance Officer will have direct, unfettered access to independent financial, legal and operational advisers as required.
- The Compliance is normally AFI's Whistleblowing Investigation Officer. In the instance where it is inappropriate for the Compliance Officer to investigate the complaint, another senior staff member, who is not implicated directly or indirectly in the complaint will be appointed.
- Unless there are confidentiality reasons not to do so, persons to whom the complaint relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.
- The Compliance Officer will provide regular updates to the complainant, if the complainant can be contacted (including through anonymous channels).
- Where an investigation identifies a breach of AFI's internal policies, appropriate disciplinary action may be taken. This may include, but is not limited to, terminating or suspending employment or engagement of the person(s) involved in the potential Misconduct.
- If the investigation finds that there has been a suspected or actual breach of the law, AFI may refer the matter to the relevant authority.

Mike Janssen  
General Manager