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Mr Mark Fitt
Committee Secretary
Senate Economics Legislation Committee

Inquiry into Treasury Laws Amendment (Enhancing Whistleblower Protections) Bill 2017

Dear Mr. Fitt

Deloitte Risk Advisory Pty Ltd (Deloitte) welcomes the opportunity to make this submission on the Exposure Draft of the Treasury Laws Amendment (Enhancing Whistleblower Protections) Bill 2017 (the Exposure Draft) and associated Explanatory Memorandum.

Our detailed comments can be found in Appendix 1. We also refer to our previous submissions to Ms Jodi Keall, Senior Advisor, Financial Systems Division, The Treasury dated 3 November 2017 and 6 November 2017 in relation to Treasury Laws Amendment (Whistleblower) Bill 2017.

We support the need to improve Australia's Whistleblower framework and as a provider of Whistleblower Services we endorse the amendments included within the Exposure Draft.

Should you have any queries concerning our submission, please contact me via email on

[REDACTED]

Yours faithfully

[REDACTED]

Hugh Mosley
Partner
Deloitte Risk Advisory

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APPENDIX 1

1 Deloitte

Deloitte has built and provided whistleblower services since 2004. The contract for supply of this service is between Deloitte and the client organisation. Deloitte now assists over 120 clients across a variety of industries. Over 30 of those clients are in the ASX top 200 companies.

The service operates as an intermediary between the whistleblower and the client. Whistleblowers are offered secure telephone and digital contact points which are available 24/7. They may remain anonymous if they so choose. After disclosures are received by Deloitte they are subject to a multi-stage process to ensure clarity, completeness and in so far as is possible, the removal of information likely to lead to the identification of the whistleblower. On completion of these tasks the disclosure is forwarded to a nominated representative of the client who is senior to and independent of the discloser.

2 Definition of "Person"

Eligible Recipients

Deloitte wishes to confirm the meaning of the word "person" as it appears in sections 1317AAC(1)(d), 1317AAC(2)(d) and 14ZZV(1)(c) of the *Treasury Laws Amendment (Whistleblowers) Bill 2017*.

Section **1317AAC(1)(d)** applies to "a person authorised by the body corporate to receive disclosures that may qualify for protection under this Part".

Section **1317AAC(2)(d)** applies to "a person authorised by the trustee or trustees (within the meaning of the Superannuation Industry (Supervision) Act 1993) of the superannuation entity to receive disclosures that may qualify for protection under this Part".

Section **14ZZV(1)(c)** applies to "a person authorised by the entity to receive disclosures that may qualify for protection under this Part" in relation to an entity within the meaning of the *Income Tax Assessment Act 1997*.

Deloitte contracts with client organisations for the provision of whistleblower services. We would seek to have the definition of "person" expanded to include body corporates and entities for the purpose of being authorised to receive disclosures as contemplated in sections 1317AAC(1)(d), 1317AAC(2)(d) and 14ZZV(1)(c).

Deloitte therefore requests that the Senate Economics Legislation Committee consider providing further clarification within the Act regarding the definition of "person".