

Wilcannia Golf Club Ltd

25-29 Ross Street, Wilcannia NSW 2836
Post Office Box 122, Wilcannia NSW 2836
Phone - 08 8091 5042
Email - wgolfclub@bigpond.com

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WILCANNIA GOLF CLUB LTD.

1. ACCOUNTING POLICY AND PROCEEDURES

January 2021

Wilcannia Golf Club Ltd exists to provide sporting and social opportunities for the ongoing benefit of members and guests. This policy commits the Club to operate in a transparent manner, worthy of the members and the public's trust. The specific targets of this policy are:

- Long term financial viability of the Club
- Separation of Duties
- Fraud potential minimisation
- Compliance with all reporting requirements
- Financial reporting to Board

Roles and Responsibilities

Board Roles – The Board operates under the relevant sections of the Constitution and as a member of ClubsNSW is obliged to comply with ClubsNSW Code of Practice, as amended from time to time.

Secretary Manager is responsible for the implementation of Board decisions, ongoing compliance with this policy and allocation of staff responsibilities.

Financial Reporting

Accounting Method –accrual-based accounting system, recognising income when it is earned or promised and expenses when they are incurred or obligated, regardless of when the cash transaction occurs. Financial year 1st July to 30th June.

Financial Statements

For Board

Monthly: Statement of Profit and Loss, Statement of Financial Position, reconciled bank statement for daily account, invoices paid in period and reconciled bank statement for statutory TAB account.

Three monthly: Statement of Profit and Loss, Statement of Financial Position, reconciled bank statements, invoices paid in period, reconciled bank statement for statutory TAB account, showing comparatives with previous period. Reconciled bank statements for all investment deposits.

Six monthly: Statement of Profit and Loss, Statement of Financial Position, reconciled bank statements, invoices paid in period, reconciled bank statement for statutory TAB account, showing comparatives with previous period.

For Members

The quarterly Statement of Profit and Loss and Statement of Financial Position shall be displayed in the foyer of the Club after adoption by the Board and be placed on the Clubs website once functional.

Annual: Audited financial reports as per requirements of NSW Registered Clubs Act and the Clubs constitution.

Accountant

An accountant or accountancy firm, who must hold a public practice certificate in accordance with Certified Practicing Accountant Australia by-laws, shall be retained to review and lodge, on the Clubs behalf, quarterly Business Activity Statements and other returns as required from time to time by the Australian Tax Office.

Audit

The Audit shall be conducted by a Registered Company Auditor (RCA) whose appointment must comply with the Club's Constitution. Should the Club require any non-audit services from the Auditor, provision and payments must comply with Australian Accounting Standard 1054 as amended. The audited financial reports and the audit management letter will be reviewed by the Board and Secretary Manager.

Budgets—The budget for the upcoming financial year will be presented to the June Board meeting for approval. Budget will be monitored monthly, based on the financial reports included in the Board papers. Deviations of more than 10% of major line items will be subject to budget review as to the cause and implications. A 2 year rolling Capital Expenditure (Capex) budget is to be included in the budget papers.

Cash and Cash Equivalents and Reserves Investment

All banking arrangements are to be with an Australian owned authorised deposit taking institution as listed on the Register of the Australian Prudential Regulation Authority. Investment in any other institution or market sector including equities and listed trusts is prohibited under this policy.

The Club will maintain the following cash and cash equivalent reserves:

1. Sufficient cash on premises to permit the day-to-day operations of the club
2. Bank transaction accounts for daily banking and TAB (Statutory account)
3. Debit card account with a maximum deposit limit of \$20,000
4. Cash equivalent investment to cover all leave provisions and \$30,000 bank overdraft facility,
5. Cash equivalent investments to finance the ongoing operations of the Club for a period of at least 6 months in the event of severe business interruption and emergency repairs/replacement of major items without resorting to borrowings,

6. Cash equivalent investments are limited to a maximum of \$250,000 plus interest at rollover and are to be held on a three month revolving basis, eg one available for redemption every three months (see point 5)

Accounts and Cash handling procedures

All procedures involving the handling of cash and settling of accounts (accounts payable) will be conducted under strict separation of duties to minimise the threat of fraud.

Where any cash is cleared, counted, and transferred to the safe then verified on a weekly basis by the Secretary/Manager and the administration Officer.

Internet banking: Any employee who has a banking delegation to approve a payment is prohibited from entering the payment into the financial and/or banking records. The Secretary/Manager will be the authorised Internet Banking Administrator.

Bank Deposits, denomination swaps and mutilated notes

Due to unique circumstances, any deposits, denomination, and mutilated currency swaps are to be checked and signed off against the bank summary slip before being added to the safe by a second authorised officer. Bank summaries are to be retained until the completion of the next bank reconciliation.

Accounts Payable – Invoices for goods inwards are to be signed by the receiving officer and retained in the office. Accounts will be paid every 7 days, unless in the interests of cash flow, a longer period of no more than 30 days is deemed necessary. The officer who enters Accounts Payable information into the accounting or banking system is unable to approve final payment.

Cheques – The signature of the Secretary Manager, or their delegated officer, and that of one Director with delegated cheque signing authority. Any cheque required for money swap shall bear only one signature until the bearer is at the Bank. This will restrict those authorised to collect money on behalf of the Club to those with cheque signatory authority.

Employee Expense Reimbursement – Where an employee conducts Club business or is required to travel to do so out of rostered hours they shall be entitled to reimbursement of travel expenses at the relevant Australian taxation Office (ATO) rate and any out of pocket meal or accommodation expenses, subject to providing original receipts.

Petty Cash – is only to be used when there is no other method of payment available with a tax invoice or club voucher corresponding to each transaction.

Payroll Administration and Process – Payroll will be handled internally, other than in the event of exceptional circumstances, and calculated using the employees time slips.

Payment of all wages will occur before 5.00pm every Wednesday. Should a Public Holiday fall on a Wednesday the closest day before shall be deemed as payroll due date.

The Payroll officer shall not be authorised to approve payment of payroll. The Secretary/Manager will have final payroll approval authority.

The Secretary Manager shall maintain a time sheet recording their hours on duty, which shall be produced to the Board if and when required.

Purchasing

General Purchasing– The Board has adopted a Procurement Policy which defines the limits of authority to purchase without Board approval, other than operational expenses occurred in the procurement of trading goods.

Debit Card Policy – Only the Secretary Manager will be provided with a debit card. The balance limit is \$20,000. The Secretary Manager is not authorised to increase this amount and is only authorised to purchase goods and services required by the Club, including the payment of travel and accommodation when on Club business.

Contractor and Vendor Policies

Vendor Verification

New vendors and contractors will be required to provide full business details, including trading name, trading address, phone/fax and email, ABN, trading terms and conditions and banking details, which are to be recorded in the Clubs accounting software. The ABN must be confirmed through the Australian Government ABN Lookup website. These will be confirmed by the employee responsible for authorising payment, not those responsible for accounts payable entry.

Authority to act: The Secretary/Manager has the authority to deal with vendors and contractors with due regard to the Procurement policy limitations.

Changes to vendor details – are only permitted AFTER the vendor details have been confirmed with a person who has authority to speak for or on behalf of the vendor using the original contact details recorded in the Clubs accounting software. No changes to details are to be made based on electronic notification only. This is to prevent, as far as possible, the use of malicious cyber methods of obtaining funds by fraud.

Asset / Property and Equipment Policies and Procedures

Capitalisation and Depreciation – All assets under the GST exclusive purchase price of \$1,000 are to be written off in year of expense. Assets over that value are to be capitalised and depreciated over their expected useful life using the prime cost method. This does not apply to sets of assets of the one class, eg club furniture, which will be depreciated as a set.

Non-Current Asset Inventory – All capitalised assets are to be recorded in the asset register and, where practicable, vendor name, address and serial, vin or other unique identifiers are to be recorded.

Security Measures

Office Security – A register of keys and key allocation will be maintained by the Secretary/Manager who has final authority on allocations.

Access to the safes is limited to the Secretary/Manager, Administration Officer and the Duty Supervisor.

Computer Security – The IT system will be protected against power surges and black outs by an appropriate surge and UPS protection equipment. A backup copy of ALL user names and passwords is to be held by the Auditor to reduce the risk of information lockout due to an unforeseen event.

Storage of Files – Filing cabinets containing personnel records, contracts and other legal documents are to be kept locked. An external backup file will be updated weekly and stored off premises. The “cloud” is not to be the sole file back-up facility.

Document Retention and Destruction Policy – This policy applies to paper and electronic records:

- Financial documents are to be kept for 7 years from date of last entry
- Board minutes, resolutions, statutory records and Secretary/Manager recruitment papers – indefinite
- Employee records – 10 years from date employment ceased.
- Workplace health and safety records and risk assessments – 30 years
- Management Diaries – indefinite
- Simple contracts – 6 Years
- Major contracts – 30 years
- Regulations and directives for extraordinary events; (eg COVID-19) – 2 years
- Any club records older than 30 years or that relate to the Club’s core functions – indefinite

Destruction: to be overseen by Secretary/Manager and conducted in an environmentally sensitive manner.

Risk Management

Insurance – The replacement value of all buildings and contents owned by the Club are to be reassessed annually and insurance policy cover updated accordingly. Directors and Officers Liability Insurance cover of \$20 million to be maintained.

Assumption and Authorization of Debt – The Club will only assume any further debt liabilities, over and above the current \$30,000 overdraft facility with Westpac Banking Corporation if there are no other alternatives, that is term deposits have been exhausted.

Mandatory Vacation for Financial Staff – Any employee with financial responsibilities and/or authorities is mandated to abide by the Employee Policy and accumulate no more than 2 years annual leave. The Board reserves the right to direct the Secretary/manager to take leave under this policy and, if necessary to appoint an acting Secretary/Manager for the duration.

Gift Acceptance Policy – Directors, the Secretary/Manager and all employees are not to accept gifts of any value until they have been entered into the Gift Register. Acceptance of gifts to the Secretary/Manager must be approved by the Board and gifts to Directors must be approved by the Secretary/Manager. Any promotions offered by suppliers as part of a trade deal may be accepted provided they are suitable for use in internal Club promotions or activities such as raffles and bingo.

Adopted by the Board of Directors – 16.02.21

2. USE OF PRIVATE ELECTRONIC RECORDING AND LISTENING DEVICES POLICY

In the interests of members and guests, **covert recording of persons or areas in and within the Club premises is strictly prohibited**. The use of private recording and listening devices on Club premises is limited to the photographing and videoing of consenting parties only (e.g. for celebrations).

Pursuant to this, club members and guests are reminded that any recording, and subsequent posting on social media, of any physical altercation and/or willful damage of club property is strictly prohibited under the club rules.

Any member or guest who breaches this club rule may be subject to disciplinary proceedings being commenced by the club.

Pursuant to section 4(3) of the *Surveillance Devices Act*, any device which can record or transmit visual images may be classified as a 'listening device' if it can also record or listen to sound. This includes:

- a) Most video cameras;
- b) Integrated smart phone video cameras; and
- c) Tablets, iPads and any other devices likely to be classified as 'listening devices' under the abovementioned Act.

BREACH OF POLICY

The Club has an obligation to consistently apply and enforce this policy. Likewise, members and guests must comply with this policy.

Any member or guest who breaches this policy shall be subject to disciplinary action, which *may* include suspension of Club membership.

If further information or clarification regarding this policy is required, please write to:

The Secretary Manager
Wilcannia Golf Club Limited
PO Box 122
WILCANNIA NSW 2836

Adopted by the Board of Directors January 16th 2018
Amended 24th August 2021 – adopted 6th October 2021

3. WILCANNIA GOLF CLUB DISCIPLINARY POLICY

All penalties are shown as the minimum penalty and not limited to the listed offence.

This document can be used as a guide only as each disciplinary action is conducted on an individual basis and procedure fairness is followed at all times.

Conflict of Interest: Any Director with a close family/working or friendly relationship with the person charged is to declare a conflict of interest and leave the meeting until the matter is settled.

Fairness: At all times the member shall be treated fairly, under the presumption that they are innocent until found guilty.

Confidentiality: The Board is to maintain strictest confidentiality in regard to the circumstances and outcome of any Disciplinary Action

“Banning”: The formal exclusion of a person from a premises under the Liquor Act 2007.

“Barring”: The exclusion of a person from a premises under common law.

CONDUCT UNBECOMING A MEMBER OFFENCES AND MINIMUM PENALTIES – OFFENCES LISTED ARE A GUIDE ONLY

OFFENCE	1ST OFFENCE	2ND OFFENCE	3RD OFFENCE	SUBSEQUENT OFFENCE
Use another members card or allow to use members card	3 months	6 months	1 year	3 years
Obtain alcohol for barred and/or non-member	6 months	1 year	2 years	5 years
Bludging / Begging from Staff, Directors, Security Personnel, Members or Guests	6 months	1 year	2 years	5 years
Obtain alcohol for a minor (under 18 years) - Maximum penalty under NSW Law \$11,000.00 or 12 months imprisonment or both	LIFE			
Approaching Intoxication - Refuse to leave – Police called	1 year	2 years	3 years	5 years
Threaten Staff, Directors, Security Personnel, Members and guests – VERBAL	1 year	2 years	3 years	5 years
Fighting with other patrons	2 years	4 years	6 years	LIFE
Breach Private Electronic Recording and Listening Device Policy	3 years	5 years	LIFE	
Theft on Club Premises – no matter how trivial	3 years	5 years	LIFE	
Use offensive language to Staff, Directors, Security Personnel, Members or Guests	1 year	2 years	3 years	5 years
Assault Staff, Directors, Security Personnel, Members or Guests – PHYSICAL, THROWING OBJECT OR LIQUID	LIFE			
Possession of, under influence or trafficking Drugs (Schedule 1 NSW Drug Misuse and Trafficking Act)	LIFE			
Employment related harassment or intimidation of staff, members or guests by other members or guests	1 year	2 years	3 years	5 years
Physical damage to Club property: Cost of damage + penalty	3 months	6 months	1 year	3 years

BOARD OF DIRECTORS – 05/05/2017

Amended 16.01.2018, 23.03.21

4. EFTPOS CASHOUT POLICY

Wilcannia Golf Club EFTPOS Facility

Our EFTPOS facility is to be
used for bar and restaurant
purchases only.

No cash out will be given from
this
EFTPOS facility

Board of Directors – 24th July
2018

5. WGC ENTRY OF MINORS AND ID CHECKING POLICY

Staff are to adhere to their RSA obligations at all times.

All visitor sign-in slips MUST BE LEGIBLE, if you cannot read their name and address, the visitor is to fill out another slip.

Staff MUST also SIGHT photo ID's of all visitors.

Membership cards must be sighted before membership discounts are given.

Staff are to observe patrons whom are buying drinks for other patrons.

B. Awege

Acting Secretary Manager

By order of the Board meeting held 24th May 2022

6. PHYSICAL POKER MACHINE ABUSE POLICY

Physical abuse of poker machines including repeated aggressive pressing / slapping / banging of play buttons and rocking of machines will

result in the following

1st Offence – Written warning

2nd Offence – 3 months membership suspension

3rd Offence – 6 months membership suspension

Subsequent Offence – 12 months suspension

Adopted by the Board of Directors – 17.09.19

7. WILCANNIA GOLF CLUB POKER MACHINE ROOM POLICY

ONLY ONE MACHINE MAY BE RESERVED OR PLAYED AT ANY ONE TIME

IF YOU WISH TO PLAY A MACHINE THAT HAS BEEN RESERVED FOR OVER (3) THREE MINUTES, PLEASE SEE OUR BAR STAFF

FOOD MUST NOT BE CONSUMED IN THE POKER MACHINE AREA

MEMBERS AND VISITORS NOT PLAYING POKER MACHINES MUST LEAVE THIS AREA, WILCANNIA GOLF CLUB PLAYERS HAVE A RIGHT TO PRIVACY

MACHINES CAN ONLY BE RESERVED FOR THREE (3) MINUTES – MEMBERS AND VISITORS CANNOT RESERVE A MACHINE, LEAVE THE CLUB AND EXPECT THAT MACHINE TO BE AVAILABLE FOR USE UPON RETURN TO THE CLUB

MEMBERS MUST CARRY THEIR MEMBERSHIP CARD WHEN COLLECTING POKER MACHINE PAYOUTS AND AT ALL TIMES WHEN VISITING THE CLUB

VISITORS MUST PRODUCE THEIR SIGN IN SLIP WHEN COLLECTING POKER MACHINE PAY OUTS

POKER MACHINE PAYOUTS ARE TO BE COLLECTED FROM THE CHANGE WINDOW

THIS POLICY WILL BE ENFORCED BY STAFF, SECURITY PERSONNEL AND DIRECTORS ON DUTY

ADOPTED BY THE BOARD – TUESDAY 25TH JUNE 2019

8. WILCANNIA GOLF CLUB WHISTLEBLOWER POLICY

Note: This policy does not displace, override or supplement the legislative protections afforded to whistleblowers. Parts of this policy **summarise** the relevant legislation applying to whistleblowers, which means that some legislative information may be absent. Therefore, a person considering a whistleblower disclosure should not rely on this policy alone to assess whether the disclosure would qualify for protection.

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OBJECTIVE

The objective of this policy is to make all employees and directors aware of their lawful rights to disclose any wrongdoing; and provide protection for employees who disclose any such information.

Wilcannia Golf Club is committed to the highest standards of conduct and ethical behaviour.

QUALIFYING FOR PROTECTION

The *Corporations Act 2001* (Cth) and other legislation provides special protections to people that disclose wrongdoing related to an organisation such as a club (whistleblowers). These protections prevent the organisation from subjecting the whistleblower to detriment, such as by dismissing, harassing or damaging the reputation of the whistleblower.

These legislative protections will apply to a person disclosing wrongdoing if three criteria are satisfied:

- the person making the disclosure is an **eligible whistleblower**; and
- the whistleblower suspects that the information being disclosed concerns wrongdoing in relation to Wilcannia Golf Club Limited (a **disclosable matter**); and
- the information is disclosed to a prescribed person or body (a **prescribed recipient**).

At the end of this section (Qualifying for Protection), the Policy describes two other avenues to qualify for protection, besides satisfying the three criteria above.

Please see the Club's *Grievance Procedure* on how personal workplace or other matters that are not covered by this policy may be dealt with.

Eligible whistleblowers

A person is an eligible whistleblower if they are a current or former employee or director of Wilcannia Golf Club Limited.

A current or former volunteer staff member is also an eligible whistleblower.

The following people are also eligible whistleblowers:

- a supplier to Wilcannia Golf Club Limited, as well as the supplier's staff (including volunteer staff); and
- a relative or dependant of a current or former director, employee, volunteer staff member or supplier (including a dependant of the supplier's staff). A relative or dependant includes a spouse, parent, brother, sister, grandparent or grandchild.

Disclosable matters

This policy applies to the disclosure of information which a person has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances in relation to Wilcannia Golf Club Limited This may include:

- breaching Commonwealth, State or Territory legislation, or local authority by-laws;
- fraud or corruption;
- illegal activities or conduct (including theft, illicit drug sale/use, violence, threatened violence, or criminal damage against Wilcannia Golf Club's assets or property);
- discrimination, vilification, sexual harassment, harassment, bullying and victimisation;
- unsafe work-practices.

As noted above, a disclosure is a *disclosable matter* if the person making the disclosure “has reasonable grounds to suspect” wrongdoing.

Therefore, if a person discloses information about possible wrongdoing, and the allegation is ultimately found to be incorrect (i.e. the club did not in fact engage in wrongdoing), the disclosure may still qualify for protection if the person had “reasonable grounds to suspect” that the information concerned wrongdoing. However, a person who maliciously or vexatiously makes disclosures or makes disclosures which they know are false is unlikely to qualify for protection.

Is your disclosure about tax?

Disclosures about tax wrongdoing are treated differently to other disclosures. For instance, the prescribed recipients are different depending on whether the disclosable matter relates to tax.

Tax disclosures refer to wrongdoing in relation to federal tax matters, such as tax avoidance or other breaches of tax legislation. Federal tax includes income tax (also known as corporate tax), capital gains tax (CGT), Goods and Services Tax (GST) and Fringe Benefits Tax (FBT).

Taxes that are regulated by state legislation must be treated as a non-tax matter for the purposes of whistleblower rules. Taxes regulated by state legislation include gaming tax, payroll tax and land tax.

For example, if an employee wishes to make a whistleblower disclosure because they suspect that a club is deliberately underpaying payroll tax or gaming tax, the employee should make the disclosure to a *prescribed recipient for non-tax matters* (described below) and not a *prescribed recipient for tax matters*.

Alternatively, if an employee wishes to make a whistleblower disclosure because they suspect that a club is deliberately underpaying corporate tax, the employee should make the disclosure to a *prescribed recipient for tax matters*.

Federal tax-related disclosures must satisfy an additional ground to be a *disclosable matter* (in addition to the description above), being that:

the person considers that the information may assist the recipient to perform their duties in relation to taxation.

Prescribed recipients for non-tax matters

The following bodies and people are prescribed recipients. Therefore, disclosing information about wrongdoing will qualify the person for whistleblower protections, as long as the other two criteria are met (the person is an eligible whistleblower and the information is a disclosable matter):

- a director or senior manager of Wilcannia Golf Club;
- Wilcannia Golf Club's internal or external auditor (or a member of the external audit team) and actuary;
- the Australian Securities and Investments Commission (ASIC); or the Australian Prudential Regulation Authority (APRA).

Prescribed recipients for tax matters

The following bodies and people are prescribed recipients for disclosures related to federal taxes:

- Commissioner of Taxation;
- Wilcannia Golf Club's internal or external auditor (or a member of the external audit team);
- a registered tax agent or BAS agent who provides services to Wilcannia Golf Club;
- a director or senior manager of Wilcannia Golf Club; or
- any employee or director with tax-related responsibilities.

Other avenues to qualify for protection

Satisfying the three criteria above is one avenue for a prospective whistleblower to qualify for protection. There are two other avenues to qualify, as they may relate to Wilcannia Golf Club;

1. the disclosure is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to the whistleblower matter;
2. the disclosure is an *emergency disclosure*, because it satisfies **each** of the below criteria (this avenue does not apply to a tax-related matter):
 - the person has previously made a disclosure qualifying for protection;
 - a reasonable period of time has since passed;
 - there is a risk to public health or safety if the information is not acted on immediately; and
 - the person notifies Wilcannia Golf Club in writing that they intend to make an *emergency disclosure*; and

- the disclosure is made to a State, Territory or Commonwealth member of Parliament or a journalist.

PROTECTIONS AVAILABLE TO WHISTLEBLOWERS

If a person discloses information which qualifies for whistleblower protection, the below legal protections will apply. These protections will apply to internal whistleblowers (such as employees, volunteer staff and directors) as well as external whistleblowers (such as suppliers or relatives of club staff). Given these legislative protections, Wilcannia Golf Club is legally obligated to ensure these protections:

- identity protection (confidentiality);
- protection from detriment;
- compensation and other remedies; and
- protection from legal liability.

Confidentiality

Wilcannia Golf Club recognises that maintaining appropriate confidentiality is crucial in ensuring that prospective whistleblowers come forward and make disclosures in an open and timely manner and without fear of reprisals being made against them.

It is illegal for Wilcannia Golf Club or any other person to identify a discloser or distribute information likely to lead to the discloser being identified.

In the following instances, Wilcannia Golf Club may lawfully disclose the identity of the whistleblower:

- to ASIC, APRA or the Australian Federal Police;
- to a legal practitioner (to obtain legal assistance);
- if the prospective whistleblower consents.

Wilcannia Golf Club or a person investigating the whistleblower complaint may also disclose information about the complaint, which could lead to the person's identity being deciphered, if the person's name is redacted and the investigator has taken all reasonable steps to prevent the whistleblower's identification.

Note: Whistleblowers may complain to ASIC if their confidentiality has been breached. In appropriate cases, disclosure of the identity of the whistleblower, or the allegation made by them, may be unavoidable, such as if court proceedings result from a disclosure pursuant to this policy.

[Note for Clubs (DELETE THIS NOTE BEFORE FINALISING THE POLICY): section 1317AAE of the Corporations Act 2001 requires the confidentiality of the whistleblower's identity to be

maintained. In circumstances where there is a risk of identification of the whistleblower please seek advice from ClubsNSW or the Club's lawyer.]

Protection from detriment

The following types of detriment to a whistleblower are unlawful:

- terminating the whistleblower's employment;
- altering characteristics of the whistleblower's employment, such as their position or duties;
- harassing or intimidating the whistleblower;
- damaging the whistleblower's reputation, property or financial position;
- injuring or harming the whistleblower (including psychological harm).

Wilcannia Golf Club may take adverse action against a whistleblower if the disclosure reveals that the whistleblower engaged in misconduct.

If a disclosure qualifies for protection under the applicable legislation, the protection afforded to the discloser overrides any provision of their employment contract, including any confidentiality clause.

If the whistleblower was involved in the conduct which was the subject of the disclosure, the fact that the whistleblower has made the disclosure may be taken into account in determining the severity of the disciplinary measures, if any, that may eventually be taken against such whistleblower.]

Compensation and other remedies

A whistleblower is entitled to seek compensation and other relief through the courts if:

- they suffer detriment due to making the disclosure; and
- Wilcannia Golf Club failed to prevent the detriment.

Protection from legal liability

A whistleblower is protected from the following outcomes:

- legal action being commenced against the whistleblower, such as for breach of confidentiality or any other obligations in their employment contract or elsewhere;
- criminal prosecution, such as for unlawfully releasing information; and
- administrative action, for example, a BAS agent cannot be sanctioned or disciplined under the accounting profession's code of conduct due to making a whistleblower disclosure.

HOW THE CLUB WILL SUPPORT WHISTLEBLOWERS

How the Club will support confidentiality

As noted earlier in this Policy, Wilcannia Golf Club is legally obligated to take steps to maintain a whistleblower's confidentiality. Where necessary, Wilcannia Golf Club will take the following actions to protect a whistleblower's confidentiality:

- redact the whistleblower's name, personal information and information which could lead to the identification of the whistleblower, in any written material which describes the disclosure;
- the whistleblower will always be referred to in a gender-neutral context;
- where possible, Wilcannia Golf Club will contact the whistleblower to ascertain certain information which could cause another person to identify the whistleblower (for example, there may be unique characteristics about how and when the whistleblower discovered information about the wrongdoing, and if these characteristics are disclosed, it may cause another person to identify the whistleblower);
- documents or information relating to the investigation will not be sent to a printer or email address that can be accessed by other staff.

How the Club will prevent detriment

Wilcannia Golf Club will also take steps to prevent the whistleblower from experiencing any detriment, including:

- move the whistleblower to another team or position (with the whistleblower's consent);
- after a whistleblower complaint is made, senior managers and directors privy to the complaint, may meet to assess the risk of detriment to the whistleblower and actions to mitigate that risk;
- if detriment has already occurred – intervening to protect the whistleblower, such as by taking disciplinary action against a person responsible for the detriment.

Any reprisals against a whistleblower are a serious breach of this policy and may result in disciplinary action, including dismissal. Where the Club becomes aware of any reprisals against a whistleblower for complying with this policy or the legislation, the Club will take steps to either overturn, or deem void, the decision or action. This protection applies to anyone providing information related to an investigation pursuant to this policy.

HANDLING AND INVESTIGATING A DISCLOSURE

Reporting

Wilcannia Golf Club has several channels for reporting wrongdoing. In the first instance, any person who has reasonable grounds to suspect that a breach of a law or other standard of behaviour has occurred, is encouraged to report that suspicion to the Secretary Manager.

If this is considered inappropriate, the person should raise the concern with the President, by phone or email, or in writing. You may also raise the matter with any director or senior manager of Wilcannia Golf Club.

If neither of these channels are considered appropriate, disclosures may be made to the Club's auditor Luka Group, via:

- Email: mpg@lukagroup.com.au
- Postal address: P.O. Box 633 Dubbo NSW 2830
- Telephone: 02 6883 2206

Where an allegation of wrongdoing relates to Wilcannia Golf Club's tax affairs, a person may qualify for protection by disclosing the allegation to other recipients; the Commissioner of Taxation or a registered tax agent or BAS agent (this may be Wilcannia Golf Club's accountant).

All disclosures should provide specific, adequate and pertinent information with respect to, among other things, dates, places, persons, witnesses, amounts, and other relevant information, in order to allow a reasonable investigation to be conducted.

If the whistleblower discloses his or her name, the person receiving the disclosure will acknowledge receipt of the disclosure and may initiate a follow-up meeting. However, if the disclosure is submitted on an anonymous basis, there will be no follow-up meeting regarding the disclosure and Wilcannia Golf Club will be unable to communicate with the whistleblower if more information is required, or if the matter is to be referred to external parties for further investigation.

All disclosures received will be dealt with on a confidential basis.

Handling a disclosure

A person who receives a disclosure cannot circulate your identity to other staff without your consent.

After receiving a disclosure, Wilcannia Golf Club will assess whether:

- the disclosure qualifies for protection; and
- a formal investigation is required.

In conducting this assessment, Wilcannia Golf Club may seek professional legal advice.

If a person makes a disclosure in good faith, and Wilcannia Golf Club subsequently concludes that the disclosure does not qualify for protection, the Club may choose to protect the discloser's confidentiality, and protect the discloser from detriment, despite the absence of legislative protections.

Investigating a disclosure

Any investigation in relation to a disclosure will be conducted promptly and fairly, with due regard for the nature of the allegation and the rights of the persons involved in the investigation. A disclosure will not be investigated by persons implicated in the wrongdoing.

The purpose of investigating the disclosure is to determine whether there is enough evidence to substantiate or refute the allegation. Accordingly, during the investigation, Wilcannia Golf Club may request additional information from a whistleblower, to attain sufficient evidence to make this assessment.

Investigating a disclosure may also require Wilcannia Golf Club to seek outside assistance of a technical, financial or legal nature.

Wilcannia Golf Club will ensure that, provided the disclosure was not made anonymously, the whistleblower is kept informed of the outcomes of the investigation of his or her allegations, subject to the considerations of privacy of those against whom allegations are made.

The findings resulting from an investigation will be documented and circulated to the board and senior managers, in accordance with Wilcannia Golf Club's obligation to maintain the whistleblower's confidentiality.

In addition to protecting the whistleblower's confidentiality, Wilcannia Golf Club may also choose not to circulate the findings of the investigation to persons implicated in the wrongdoing.

INDIVIDUALS MENTIONED IN A DISCLOSURE

Wilcannia Golf Club will take steps to ensure the fair treatment of individuals mentioned in a disclosure, including where those individuals are implicated in wrongdoing.

Wilcannia Golf Club will adhere to the principles of natural justice in taking any disciplinary action against persons implicated by a whistleblower disclosure. This means that the implicated person will be advised about the substance of the disclosure prior to any actions being taken.

Wilcannia Golf Club will also take reasonable steps to protect the confidentiality of persons implicated in a whistleblower disclosure.

HOW THE POLICY WILL BE MADE AVAILABLE

This policy will be given to all employees and directors of Wilcannia Golf Club when their employment or tenure commences.

This policy will also be made available via noticeboard.

For further information about this policy please contact the Secretary Manager.

9. WILCANNIA GOLF CLUB NOISE MANAGEMENT POLICY

SCOPE

This Noise Management Policy (NMP) has been prepared to specifically address and manage potential noise emissions for all the operations of the Wilcannia Golf Club with the principal concern being that of the comfort and well-being of surrounding community residents. This NMP addresses requirements for noise management during and outside of club trading hours and covers emissions from the following sources and operations:

- Live Entertainment
- Recorded music
- Patrons ,
- Patrons arriving and leaving the premises
- Public address systems
- Machinery and equipment

OBJECTIVES

- To comply with council standards for noise control.
- To ensure that there are no unresolved noise related complaints from the public.
- Best practice noise management measures for Registered Clubs

- Zero exceedance of noise goals from Noise monitoring results.
- Zero complaints received from sensitive receivers

PROCEDURE

Noise reduction measures that have been and are to be undertaken at all relevant times include:

- Security personnel employed Wednesday, Thursday, Friday and Saturday evenings to monitor and control patron behaviour and patron noise levels
- Banning of alcohol consumption in both smoking areas from 9pm every night thus reducing excessive patron noise levels
- Provision of courtesy buses to shuttle members and guests home thus reducing excessive vehicle and pedestrian noise
- Monitoring of live entertainment noise levels by Secretary Manager and Duty Supervisor
- Monitoring and control of recorded music volume levels by Secretary Manager and Duty Supervisor
- Assessment of feedback from residents and authorities with corrective action taken immediately and feedback to complaints provided by club management;
- Selection of quieter equipment;
- Ongoing investigation of quieter replacement equipment for power generation and maintenance

Adopted by the Board of Directors – 27th February 2018