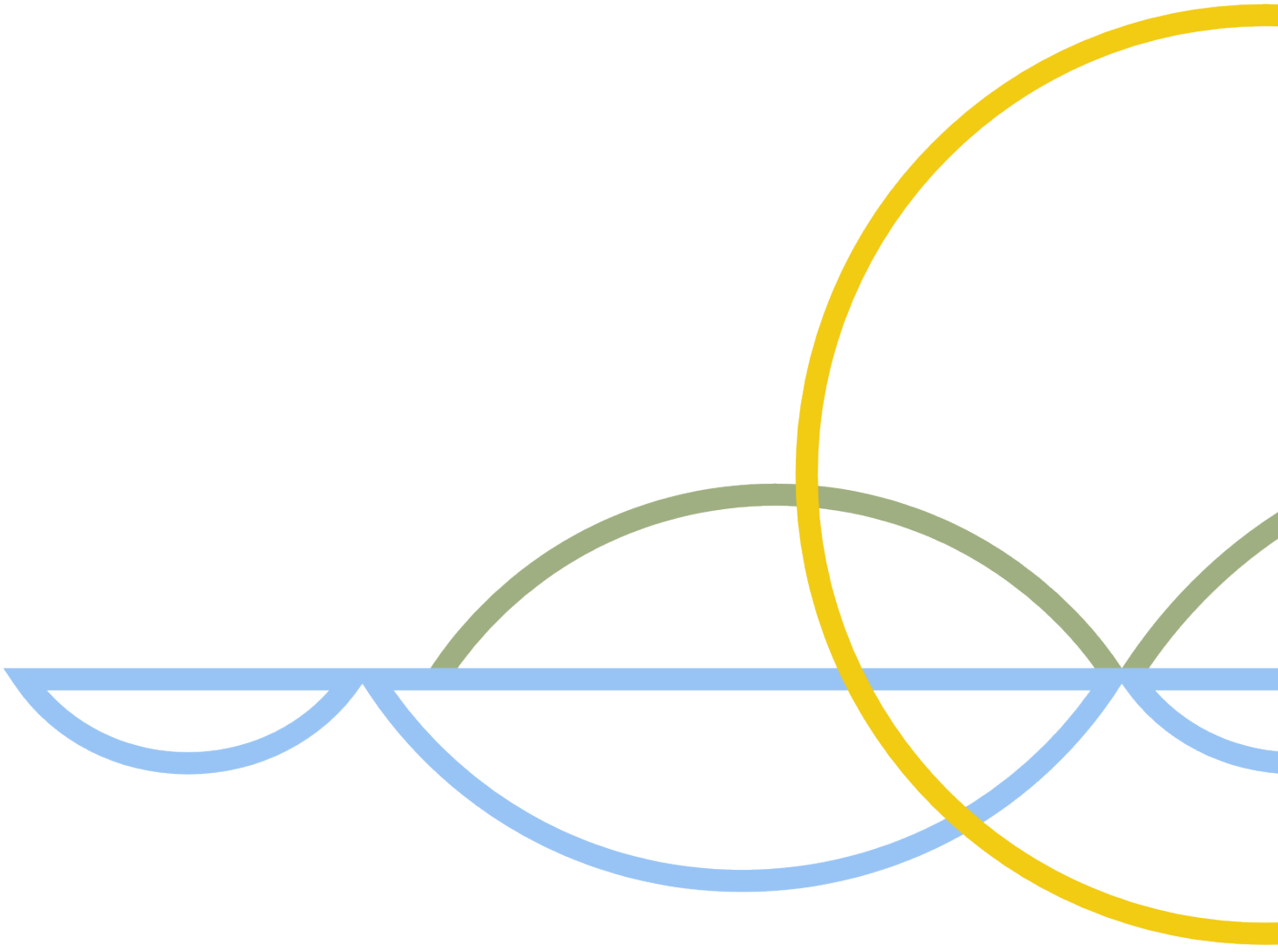
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TIAKI WAI

Care in every drop | He wai whakauka

Protected Disclosures Policy (Protection of Whistle-blowers)



Document control

Version	Version date	Changes	SME	Approver
10	01/07/2026	Existing Wellington Water Policy rebranded. To be adopted in current form by CE prior to 1 July then reviewed and and adopted formally by the Board by November 2026.		Board

Review information

Latest review date	01/07/2026
Next review date	01/11/2026
Review cycle	Bi-annually
Owner	Jon Wall, General Counsel

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1 Cultural Statement

Tiaki Wai is committed to upholding the highest standards of ethics and accountability in all areas of its operations. Tiaki Wai has a zero-tolerance policy for any form of wrongdoing and encourages employees to report such matters. Tiaki Wai values individuals who speak up, recognising their actions to help promote integrity, accountability, and good management.

This Protected Disclosures Policy is intended to support the reporting and investigation of Serious Wrongdoing in the workplace. It also ensures that individuals who raise concerns are protected throughout the process.

This policy is developed with reference to the Protected Disclosures (Protection of Whistleblowers) Act 2022 (PDA) and outlines the procedures for making, receiving, and investigating Protected Disclosures.

2 Scope

This policy applies to all individuals who are or have been engaged by Tiaki Wai, including current and former:

- Employees
- Secondees
- Individuals engaged or contracted under a contract for services to do work for Tiaki Wai
- Volunteers working without reward or expectation of reward, and
- Individuals involved in the management of the organisation.

Any person within this scope (a Discloser) is entitled to make a Protected Disclosure under this policy.

3 Definitions

or Phrase	Definition
Appropriate Authority	An Appropriate Authority, is defined under the PDA and includes: a) the head of any public sector organisation (which includes local authorities),

or Phrase	Definition
	b) any officer of Parliament (e.g. Ombudsman, Auditor General) and c) Any person or body listed in the second column of Schedule 2 of the PDA; and d) A professional, trade or industry membership body with the power to discipline its members. Note: An Appropriate Authority does not include a Minister or a member of Parliament. For disclosures involving international relations information, the Appropriate Authority is the Ombudsman only. For disclosures involving intelligence and security information, the Appropriate Authority is the Inspector-General of Intelligence and Security only.
Discloser	The individual who is making the disclosure is the Discloser and is sometimes referred to as the whistle-blower.
Protected Disclosure (PD)	A disclosure of information is a Protected Disclosure made by a person who: believes on reasonable grounds that Serious Wrongdoing has occurred, is occurring, or is likely to occur within or by Tiaki Wai; and discloses information as per the PDA; and does not disclose in bad faith.
Protected Disclosures Officer (PDO)	The General Counsel and the Head of People & Capability are the roles within Tiaki Wai to receive, manage, and oversee Protected Disclosures as per the PDA.
Serious Wrongdoing:	Under the PDA, 'Serious Wrongdoing' has a specific legal meaning and includes any act, omission, or course of conduct in or by Tiaki Wai, which is one or more of the following: a) conduct that constitutes an offence,

or Phrase	Definition
	b) a serious risk to public health, public safety, the health or safety of any individual, or the environment, c) a serious risk to the maintenance of the law, including the prevention, investigation, and detection of offences, or the right to a fair trial, d) unlawful, corrupt, or irregular use of public funds or public resources, or e) oppressive, unlawfully discriminatory, or grossly negligent, or that is gross management, and is done (or is an omission) by: i) an employee or ii) a person performing (or purporting to perform a function or duty or exercising (or purporting to exercise) a power on behalf of a public sector organisation or the Government. It is important to note that not all concerns or complaints qualify as Serious Wrongdoing under the Act. For example, dissatisfaction with leadership or minor misconduct that does not meet the threshold of gross mismanagement is unlikely to be considered Serious Wrongdoing.
Receiver	The Receiver of the Protected Disclosure at Tiaki Wai who is either: the PDO or the Chief Executive of Tiaki Wai.
Retaliate	An employee must not be subjected to any retaliatory action as a result of making a Protected Disclosure. Retaliatory action includes, but is not limited to: dismissing the employee, refusing or failing to offer the employee the same terms and conditions of employment, including work conditions, fringe benefits, opportunities for training, promotion, and transfer as are made available to other employees of the same or

or Phrase	Definition
	substantially similar qualifications, experience, or skills, employed in the same or substantially similar circumstances. subjecting the employee to any detriment or disadvantage (including any detriment or disadvantageous effect on the employee's employment, job performance, or job satisfaction) in circumstances in which other employees employed by the employer in work of that description are not or would not be subject to such detriment or disadvantage. retiring the employee or requiring or causing the employee to retire or resign.
Legal privilege	Information protected by legal privilege (e.g. confidential legal advice, advice about legal action taking place in Court, emails, memos, or reports written to or from a lawyer in the organisation or a lawyer who was advising the organisation, etc.) cannot be disclosed under the PDA. The protections under the PDA are not available to people who disclose legally privileged information.

4 Policy

Tiaki Wai encourages reporting of concerns.

This policy provides a framework for individuals to report concerns, even if they do not meet the threshold of Serious Wrongdoing under the PDA. If your concern does not qualify as Serious

Wrongdoing, you are still welcome to report it through appropriate internal channels and it will be addressed in a fair and reasonable manner. However, the protections under the PDA will not apply to you. If you are unsure whether the information constitutes Serious Wrongdoing, you can seek advice from the Ombudsman.

To report a concern that is not a 'Serious Wrongdoing', please contact the Head of People & Capability, or your union representative if you are a union member.

5 Role of the Protected Disclosures Officer (PDO)

Tiaki Wai has appointed the General Counsel and Head of People & Capability as PDOs. They are the primary points of contact for receiving and managing protected information within Tiaki Wai.

While a Protected Disclosure should be made to the PDO, at any stage, a disclosure can also be made directly to the CEO of Tiaki Wai or an Appropriate Authority (e.g., the Ombudsman). The Ombudsman has developed a checklist and guide to making a Protected Disclosure. (https://www.ombudsman.parliament.nz/resources/checklist-am-i-ready-make-protected-disclosure)

When a Protected Disclosure is made to one of the PDOs or the CEO of Tiaki Wai, the recipient will ordinarily inform the other PDO and the CEO of Tiaki Wai or (in the case of the CEO) inform both the PDOs unless there is a conflict of interest due to who is allegedly involved in the Serious Wrongdoing.

Upon receiving a Protected Disclosure, the designated recipient (PDO or CEO) is responsible for:

a) Acknowledging Receipt
Promptly acknowledging the disclosure to the Discloser in a timely and respectful manner.
b) Informing the other PDO and the CEO of Tiaki Wai
c) Undertaking an initial assessment
Considering whether the disclosure meets the criteria for Serious Wrongdoing under the Protected Disclosures Act (PDA) and Tiaki Wai internal policies.
d) Determining the appropriate response - Deciding whether to:

- Investigate the disclosure.
- Address any wrongdoing by taking or recommending appropriate action.
- Refer the matter to an Appropriate Authority; or
- Determine that no further action is required.

e) Maintaining confidentiality

Using best endeavours to protect the identity of the Discloser, unless disclosure is required by law or consent is given.

f) Communicating with the Discloser - Keeping the Discloser informed about:

- The process is being followed.
- Progress updates; and
- How the matter is being or has been dealt with.

g) Ensuring Fairness and Impartiality

Collaborating with relevant internal or external stakeholders to ensure the process is conducted fairly, impartially, and without bias.

h) Protecting the Discloser

Assessing and implementing appropriate protective measures to safeguard the Discloser from retaliation or victimisation.

6 Making a Protected Disclosure

Firstly, you should make a judgement about whether the issue(s) you want to raise warrant making a Protected Disclosure, or if it is more appropriate to raise it as part of a “business as usual” discussion with your manager. Things to consider are:

- Is the information about Serious Wrongdoing?
- Do you believe the information to be true or is likely to be true?
- Do you want the Serious Wrongdoing to be investigated?
- Do you want your disclosure to be protected?

Most importantly, if in doubt, speak up. If you believe there has been Serious Wrongdoing you can report it to the PDO.

Protected disclosures can be oral (i.e.in person or by telephone) or in writing (email, printed or handwritten etc.)

Protected disclosures can be anonymous. To make an anonymous Protected Disclosure, either handwrite or type and print the Protected Disclosure and place it in a sealed envelope marked "private and confidential - for the attention of the General Counsel only." This envelope can then be placed in the box labelled "Anonymous Protected Disclosures", which is located by Reception on Level 4, 25 Victoria Street, Petone.

Alternatively, you can send an anonymous email to disclosure@tiakiwai.co.nz

You can take advice from the Ombudsman about making an anonymous disclosure. You should be aware that could affect the extent to which we can investigate the Protected Disclosure, if we cannot to so effectively without knowing your identity.

The disclosure should include:

- Specific details of the alleged wrongdoing
- Names and titles of individuals involved, if known
- Supporting evidence or documentation (if available)
- Contact information (optional for anonymous disclosures)
- Approximate dates the disclosure relates to.

You may report Serious Wrongdoing to an Appropriate Authority at any time, whether or not you have also made the disclosure internally. An Appropriate Authority is a trusted specific external party that can be approached if you are not confident about making the disclosure within Tiaki Wai.

If you are unsure how to raise your concerns or wish to seek advice before making a Protected Disclosure, you can contact the Ombudsman for further guidance on Protected Disclosures. The Ombudsman has also produced guidance for employees:

https://www.ombudsman.parliament.nz/resources/making-protected-disclosure-guide-blowing-whistle

7 Protections

The Discloser and any other person who discloses information in support of, or relates to, a Protected Disclosure is entitled to protection as long as:

- The Discloser believes on reasonable grounds that there is or has been Serious Wrongdoing
- the disclosure is made following this policy; and
- The Discloser does not act in bad faith (e.g. knowingly makes a false allegation).

This protection is provided, even if the Discloser:

- Is mistaken, and there is no Serious Wrongdoing
- Does not refer to the PDA when making the disclosure
- Technically fails to comply with the PDA (if they have substantially complied)
- Also discloses to another person, if they do so on a confidential basis and seek advice about whether or how to make a Protected Disclosure.

The protections afforded under the PDA may not apply to any person who makes a disclosure that is found to be in bad faith (meaning it was knowingly false or made with dishonest intent). Tiaki Wai may determine that no action is required under the Act, and the individual may be subject to internal disciplinary procedures.

Confidentiality

Tiaki Wai will use its best endeavours to keep confidential any information that might identify you. However, the promise of anonymity is not absolute. There may be cases where it is essential to release identifying information about a Discloser.

Identifying information will only be released if you consent to the release of that information, or where there are reasonable grounds to believe that the release of the identifying information is essential:

- for the effective investigation of the Disclosure; or
- to prevent serious risks to public health, public safety, the health and safety of any individual, or the environment; or
- to comply with the principles of natural justice; or
- to an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

Before the release of any identifying information for the reasons described above, Tiaki Wai will consult with you about the release, if it is essential for the effective investigation of the disclosure, or to comply with the principles of natural justice.

However, where the information is essential to prevent serious risks to public health, public safety, the health and safety of any individual, or the environment, or to an investigation by a law enforcement or regulatory agency for the purposes of law enforcement, Tiaki Wai, will only consult with you where practicable.

The Ombudsman can provide additional advice if you're considering making an anonymous disclosure.

You will be informed after identifying information has been released.

Obligations not to retaliate or treat less favourably

Tiaki Wai will not retaliate, or threaten to retaliate against you, or treat, or threaten to treat you less favourably than others. If you feel you are being retaliated against, you can raise the matter with the PDOs or report the matter to an Appropriate Authority.

If you believe that you have been subject to retaliation of any kind, you may lodge a personal grievance under the Employment Relations Act 2000. Forms of retaliation could include:

- dismissal,
- being treated less favourably than other similar employees, or
- being subject to detriment or disadvantage.

A Discloser, or someone who supports the Discloser, who is treated less favourably than others in the same or similar circumstances may be able to access the anti-victimisation protections in the Human Rights Act 1993. This applies to all types of Discloser, including persons not covered by the Employment Relations Act.

Immunity from civil, criminal and disciplinary proceedings

A Discloser who makes a Protected Disclosure, and a Receiver who refers the disclosure, must do so in accordance with the PDA (and in particular the Discloser must not knowingly make a false allegation, disclose legally privileged information, or act in bad faith). Where they comply with the Act, they will not be liable to any civil, criminal or disciplinary proceeding for making or referring the disclosure.

These protections only apply to making the disclosure. Action can still be taken against a Discloser if they were involved in the wrongdoing.

8 Support

We are acutely aware that it isn't easy to 'blow the whistle'. Along with the above protections, we will ensure you are safe and supported should you decide to come forward with information about Serious Wrongdoing. We will work with Disclosers to identify the most appropriate form of support. For example:

- Ensuring the person raising the concern has a copy of the Policy so they are aware of their rights and the steps they can expect in the process.

- Making an early assessment of the risk of detrimental impact and how this can be managed.
- Considering whether immediate action is needed to keep the Discloser safe;
- Monitoring the wellbeing of the Discloser during and after the process, and remedying any disadvantage they have suffered as a result
- Advising how and where to access support, including accessing a support person (if required)
- Support access to our Employee Assistance Programme (EAP) which is an independent organisation that is contracted to provide personal and confidential support. This service is free to and is confidential.

9 Process

Upon receipt of a Protected Disclosure, within 20 working days, the Receiver (PDO) will:

1. acknowledge receipt
2. consider the disclosure and whether it warrants investigation
3. check with the Discloser to see whether the disclosure has been made elsewhere (and any outcome); and
4. deal with the matter by doing one or more of the following:
    a. investigate the disclosure
    b. Addressing any Serious Wrongdoing by acting or recommending action
    c. refer the disclosure to an Appropriate Authority; or
    d. decide that no action is required; and
5. inform the Discloser (with reasons) about what the Receiver has done or is doing to deal with the matter.

Where these actions can't be completed within 20 working days, the Receiver will inform the Discloser how long the Receiver expect to take to deal with the matter. The Receiver will keep the Discloser updated about progress and inform the Discloser (with reasons) about what we have done or are doing to deal with the matter.

Any investigation will comply with the principles of natural justice, and be conducted promptly, fairly, and with due respect for the rights of all parties involved.

Where necessary, internal or external experts or legal advisors may be engaged to facilitate the investigation, or to refer to a Protected Disclosure to another Appropriate Authority.

What if we decide no action is required?

The PDO may decide that no action is required on your disclosure. If the PDO believes no action is required, the PDO will inform you with reasons, which may include:

- that the requirements of the PDA have not been met,
- the length of time between alleged Serious Wrongdoing and the disclosure makes an investigation impracticable, or
- the matter is better addressed by other means.

What if we need to refer the disclosure?

In some cases, we may need to refer the disclosure to an Appropriate Authority. If this happens, we will consult with you and the intended recipient of the referral beforehand.

10 Resolution and Remedial Action

If the investigation substantiates the alleged Serious Wrongdoing, appropriate corrective action, and disciplinary action may be taken against the people involved.

Where appropriate, corrective measures may be implemented to prevent the recurrence of similar incidents.

Reasons for not undertaking action may include that the Receiver does not consider the Discloser meets the requirements of the PDA, the length of time since the alleged Serious Wrongdoing makes an investigation impractical or undesirable, or that the matter is better addressed by other means.

11 Non-Resolution

If the Discloser believes on reasonable grounds that the Receiver of a Protected Disclosure has not dealt with the matter to address the Serious Wrongdoing, the Discloser can disclose to an Appropriate Authority, including the Ombudsman (which can be done at any time) or to a Minister.

Email: info@ombudsman.parliament.nz

Web: www.ombudsman.parliament.nz

Phone: 0800 802 602

12 Record Keeping

Accurate records of all Protected Disclosures, investigations, and actions taken will be maintained in compliance with legal requirements. To protect the identity of a Discloser, the Receiver will ensure all electronic documents have restricted access and will routinely omit the name and position of the Discloser or use a pseudonym or redact. Any meetings with the Discloser will be held in a safe and private place off-site.

13 Review of Policy

This policy will be reviewed periodically to ensure alignment with the PDA and any other relevant legislation. Updates or modifications will be made as necessary.

14 Contact Information

Disclosers can contact the General Counsel or the Head of People & Capability for any inquiries, advice, or practical assistance in relation to making a Protected Disclosure about Serious Wrongdoing in or by Tiaki Wai.

15 Related documents

Document number	Title
POL3-01	Tiaki Wai Code of Conduct

16 References

Ombudsman Protected Disclosures: Internal Policies and Procedures, A guide for organisations

Te Kawa Mataaho Public Service Commission's Model Standards: Speaking up in the public sector

https://www.publicservice.govt.nz/guidance/model-standards-speaking-up-in-the-public-sector

Protected Disclosures (Protection of Whistleblowers) Act 2022 and any subsequent amendments

https://legislation.govt.nz/act/public/2022/0020/latest/whole.html

Employment Relations Act 2000 and any subsequent amendments

https://www.legislation.govt.nz/act/public/2000/0024/latest/DLM58317.html

Health and Safety at Work Act 2015, Version as at 5 April 2025 and any subsequent amendments

https://www.legislation.govt.nz/act/public/2015/0070/latest/DLM5976660.html

Human Rights Act 1993, Version at a 1 July 2024 and any subsequent amendments

https://www.legislation.govt.nz/act/public/1993/0082/latest/dlm304212.html

Privacy Act 2020 and any subsequent amendments

https://www.legislation.govt.nz/act/public/2020/0031/latest/LMS23223.html , Version as at 30 March 2025 and subsequent amendments