

Whistleblower Policy

1 - Purpose

This Policy is intended to establish the expectation and conditions for unethical, illegal or fraudulent conduct to be reported and addressed.

United Way Greater Toronto (UWGT) is committed to ensuring the organization acts in accordance with applicable laws and observes the highest standards of business and personal ethics in the conduct of its responsibilities. This Policy sets out the duty of all Board Trustees, employees and volunteers to report misconduct or suspected misconduct, including fraud and financial impropriety and ensures that anyone who makes a report in good faith will be protected from retaliation.

2 - Scope

This Policy applies to all Board Trustees, other volunteers and all employees.

3 - Policy

Duty to Report Misconduct

It is the duty of all Board Trustees, employees and volunteers to report misconduct or suspected misconduct, including fraud and financial impropriety to the Board of Trustees. This includes misconducts such as but not limited to:

- Providing false or misleading information, or withholding material information on UWGT's financial statements, tax returns or other public documents
- Pursuit of material benefit or advantage in violation of UWGT's Conflict of Interest Policy
- Misappropriation or misuse of UWGT resources such as funds or assets
- Unauthorized alteration or manipulation of electronic records

Acting in Good Faith

Anyone filing a complaint alleging misconduct must act in good faith and have reasonable grounds for believing the information disclosed indicates wrongdoing. Making allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false could result in disciplinary action up to and including termination.

No Retaliation

No Board Trustee, employee or volunteer who makes a report in good faith shall suffer retaliation. Retaliation means any direct or indirect detrimental action threatened or taken against an individual. Anyone who is found to have retaliated against someone who has made a report in good faith will be subject to discipline up to and including termination.

4 - Procedures

Compliance Officer

UWGT's Compliance Officer for the purpose of this Policy is the President & Chief Executive Officer (CEO). The CEO is responsible for investigating and resolving all reported complaints and allegations

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concerning misconduct and is required to report to the Board of Trustees on all misconduct complaints. Individuals who are not comfortable speaking with the Compliance Officer may contact the Chair of the Board of Trustees directly to report her/his concern.

The role of the Compliance Officer with respect to protection against retaliation is to receive written reports of retaliation; to keep a confidential record of all reports received; to inform the Board of Trustees the reports; and to conduct a review within 30 business days of receiving the report.

Reporting of Misconduct

In most cases, an employee or volunteer's supervisor is in the best position to address an area of concern. However, if the employee or volunteer is not comfortable speaking with her/his supervisor, the individual may approach Human Capital (HC) or anyone in Management (managers, directors and vice presidents) to report such cases.

Management is required to report all suspected misconduct in writing to UWGT's Compliance Officer or the Chair of the Board of Trustees. All such complaints will be kept confidential and information will be shared strictly on a need-to-know basis.

The Compliance Officer or Chair of the Board will respond to the complainant to acknowledge receipt of the reported misconduct within ten business days. All reports will be investigated within 30 business days except for extenuating circumstances. Appropriate action will be taken at the completion of the investigation. The Board of Trustees will be informed of all such complaints and their disposition.

Reporting of Retaliation

Individuals who believe that retaliatory action has been taken against them because they have reported misconduct should forward all information and documentation to support their complaint to the Compliance Officer, or directly to the Chair of the Board of Trustees depending on the circumstance. Reports of retaliation will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

If the result of the investigation indicates there is a credible case of retaliation or threat of retaliation, it will refer the findings to the Board and recommend measures to safeguard the interests of the complainant. The Compliance Officer may recommend disciplinary actions to be taken against the retaliator. The Board will make a decision on the appropriate action to be taken.

If the investigation reveals no credible case of retaliation or threat of retaliation, the complainant will be advised of other informal mechanisms on conflict resolution. Regardless of outcome, the complainant will receive the outcome of the investigation in writing from the Compliance Officer. The Board will be informed of the outcome.

Appeal Procedure

Should the complainant not be satisfied with the findings of the Compliance Officer, she/he may make a direct appeal to the Chair of Board of Trustees within 20 business days of the receipt of the written report. Ruling from the Board will constitute the final disposition of the complaint.

REVIEW PROCESS