

# Whistleblower Policy

## 1 - Purpose

This Whistleblower Policy (the “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, volunteers, and employees to report misconduct or suspected misconduct (anonymously or otherwise) including fraud and financial impropriety and ensures that anyone who makes a report in good faith, will be protected from reprisal.

## 2 - Scope

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

## 3 - Policy

### **Duty to Report Misconduct**

It is the duty of all Board Trustees, volunteers and employees to report misconduct or suspected misconduct, including fraud and financial impropriety, to the Board of Trustees. Such prohibited misconduct may include, but is 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;
- Activities that are not in line with our policies; or
- Activities, which otherwise amount to serious improper conduct.

### **No Reprisal**

UWGT will not take reprisal in any way against anyone who files a complaint in good faith or who acts as a witness or otherwise participates in the investigation of a complaint. UWGT also prohibits reprisal by anyone against another employee who files a report in good faith or who acts as a witness or otherwise participates in an investigation. Any employee who is found to have engaged in reprisal against a person for seeking assistance through this Policy, or for filing a report in good faith, may be subject to discipline, up to and including termination. UWGT will also take appropriate action in relation to any Board Trustee or volunteer who is found to have engaged in reprisal in violation of this Policy.

### **Reprisal includes:**

- a) Any adverse action or consequence that occurs because an individual has filed a report or provided information about an incident of misconduct;
- b) Intentionally pressuring anyone who is covered by this Policy to ignore or not report an incident of misconduct; or
- c) Intentionally pressuring anyone who is covered by this Policy to lie or provide less than full cooperation with an investigation of a complaint of an incident of misconduct.

#### **REVIEW PROCESS**

An employee who makes a false complaint or otherwise abuses this process may be subject to discipline up to, and including, termination of employment. Such discipline is not a reprisal or breach of this policy. UWGT will also take appropriate action in relation to any Board Trustee, volunteer or sponsored employee who makes a false complaint or otherwise abuses this process.

## 4 - Procedures

### **Compliance Officer**

UWGT's Compliance Officer for the purpose of this Policy is the President & Chief Executive Officer (CEO). The Compliance Officer is responsible for determining the review or investigation procedure after consultation with all stakeholders and resolving all reported complaints and allegations 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 directly to report their concern.

The role of the Compliance Officer with respect to protection against reprisal is to receive reports of reprisals; to keep a confidential record of all reports received; to inform the Board of Trustees of the reports; and to initiate a review within thirty (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 their supervisor, the individual may approach People & Culture or anyone in Management (directors and vice presidents) to report such cases. Employees can submit suspected misconduct anonymously through the virtual feedback box on UWGT's employee intranet. Volunteers or other external stakeholders wishing to submit suspected misconduct can do so via email to [president@uwgt.org](mailto:president@uwgt.org) or anonymously by mail:

Attention: President & CEO  
United Way Greater Toronto  
26 Wellington Street E, 12<sup>th</sup> Floor  
Toronto, ON M5E 1S2

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.

Any Board Trustee, volunteer or employee who makes a complaint under this Policy may disclose their identity but is not required to do so. Confidentiality will be maintained to the fullest extent possible consistent with the need to conduct an adequate review or investigation.

If contact information is provided, the Compliance Officer or Chair of the Board will respond to the complainant to acknowledge receipt of the reported misconduct within ten (10) business days and initiate a review within thirty (30) business days of receiving the report to determine whether an investigation is required. The format of a review or investigation may vary, depending on the nature and particular circumstances of each report. All reports will be reviewed or investigated, and findings will be presented to the Compliance Officer or Chair of the Board within sixty (60) business days except for extenuating circumstances.

#### **REVIEW PROCESS**

Appropriate action will be taken at the completion of the review or investigation. The Board of Trustees will be informed of all such complaints and their disposition.

### **Reporting of Reprisal**

No individual who in good faith makes a complaint under this Policy shall suffer reprisal as a result of making a complaint. Any UWGT Board Trustee, volunteer or employee who retaliates against an individual who has made a complaint under this Policy in good faith will be subject to discipline up to and including dismissal.

Individuals who believe that reprisal 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 review or investigation.

If the result of the review or investigation indicates there is a credible case of reprisal or threat of reprisal, it will refer the findings to the Board and recommend measures to safeguard the interests of the complainant. The Compliance Officer may recommend appropriate disciplinary or other actions to be taken against the person(s) who committed the act of reprisal. The Board will make a decision on the appropriate action to be taken.

If the investigation reveals no credible case of reprisal or threat of reprisal, 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 a format based on their preference from the Compliance Officer. The Board will be informed of the outcome.

### **False Disclosures**

UWGT will treat all good faith complaints seriously. However, appropriate disciplinary action up to and including dismissal will be taken in accordance with against any UWGT Board Trustee, volunteer or employee who is found to have made a complaint maliciously that they know to be untrue, or without reasonable grounds for believing the information supplied was accurate.

### **Appeal Procedure**

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

### **Administration**

This Policy will be communicated to all UWGT volunteers and all employees and will be posted on the UWGT website.

The Board of Trustees may, from time to time, amend the Policy. The Vice President, People and Culture, is responsible for the administration of this Policy. If Board Trustees, volunteers or employees have any questions about the Policy generally or any questions about reporting a violation of the Policy, they may contact their respective supervisor or the President and CEO at [president@uwgt.org](mailto:president@uwgt.org).

UWGT expressly reserves the right to change, modify or delete portions of this Policy without notice.

#### **REVIEW PROCESS**