

Whistleblower Policy [approved by the Board of Directors, November 2018]

Toronto Foundation (TF) is committed to integrity and ethical behaviour in the workplace, and will foster and maintain an environment where people can work safely and appropriately, and bring forward concerns without fear of retaliation or a negative impact.

This policy addresses actual, potential, or perceived issues of fraud, financial impropriety, or gross misconduct. Actual, potential, or perceived issues of harassment, discrimination, and conflict of interest are addressed in the related policies.

This policy will be administered in accordance with applicable federal and provincial legislation.

Definitions

“Associate” refers to every employee or officer, regardless of full-time, part-time, permanent or term status; any Board member; and any contractors who are advised of this Policy.

“Fraud and Financial Impropriety” refers to dishonest behaviour in order to gain financial benefits. Examples include, but are not limited to: forgery or unauthorized alteration of any document or account belonging to TF; intentional falsehood or deliberate error in internal reporting and/or the preparation of any financial document belonging to TF; misappropriation of funds, securities, supplies, or other assets; misuse in the handling of money or reporting of TF financial transactions; profiting as a result of insider knowledge of TF information or activities; unauthorized disclosure of confidential or proprietary information to outside parties; accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to TF (‘kick-backs’); inappropriately destroying, removing, or using records, or equipment; and any other dishonest act regarding the finances of TF.

“Complainant” refers to any person who submits a complaint or report of wrongdoing.

“Respondent” refers to someone whose alleged conduct is the subject of a complaint.

“Wrongdoing” refers to any illegal action or Policy violation involving actual, potential, or perceived fraud, financial impropriety, or gross misconduct.

“Gross misconduct” refers to unlawful behaviour.

“Compliance Officer” refers to an individual with delegated authority to make final decisions regarding wrongdoing and resulting actions. They are responsible for investigating and resolving all reported complaints and allegations concerning misconduct and is required to report to the Finance and Audit Committee of the Board. At TF, the Compliance Officer is the Chief Operating

Officer or their delegate, except in the following circumstances: (1) The Chair of the Board or their delegate will act as Compliance Officer in cases where a complaint is related to a member of the Executive Team or the Board; (2) The Vice Chair of the Board or their delegate will act as Compliance Officer in cases where a complaint is related to the Chair of the Board. In certain circumstances, the investigation may be conducted by a third-party investigator selected by the Compliance Officer.

“Executive Management” refers to the CEO, COO and Vice Presidents.

Reporting Acts of Wrongdoing

It is the duty of all Associates to report actual, potential, or perceived fraud, financial impropriety or gross misconduct under this Whistleblower Policy.

Individuals who believe they have witnessed an act or acts of wrongdoing should report the incident(s) immediately to the Compliance Officer. However, if the Associate is not comfortable speaking with the Compliance Officer in the first instance, the Associate may approach a person in a position of authority with whom they are comfortable to report such cases and receive guidance. The person in a position of authority must then report the alleged acts to the Compliance Officer. If the COO is the Respondent, then the alleged incidents should be reported to the CEO. If the CEO or a Board member is the Respondent, then the alleged incidents should be reported to the Chair of the Board. If the Chair of the Board is the Respondent, then the alleged incidents should be reported to the Vice Chair of the Board. The Compliance Officer will inform their leader(s) as appropriate.

Members of management are expected to take all appropriate steps to prevent and stop wrongdoing in their areas of responsibility. Any supervisor who is subjected to, witnesses, or is given written or oral complaints of wrongdoing shall report the wrongdoing to the Compliance Officer as soon as possible.

Complainants should file a complaint as soon as possible following an alleged incident of wrongdoing.

Once a complaint is launched with the Compliance Officer, a discussion will take place with the Complainant that shall be kept confidential to the extent appropriate. During this discussion, the recipient of the complaint will explain all options available to the Complainant. If the Complainant wishes to proceed further with their complaint, the Complainant must then provide a written statement regarding the alleged workplace wrongdoing. In any event, if the Compliance Officer determines that the complaint raises issues that relate to wrongdoing as defined in this Policy, the Compliance Officer must investigate it according to the procedure set out below.

Investigation and Report Handling Procedures

- Under the direction of the Compliance Officer, any alleged act(s) of wrongdoing will be investigated. Where appropriate, in TF's discretion, TF may retain a third-party investigator to perform the investigation;
- The investigator shall respect the confidentiality and sensitivity of such issues, and will only discuss their investigation as authorized by the Compliance Officer;
- The investigator shall document all information and investigation results and potential corrective action;
- The Respondent will have the chance to respond to the specific allegations raised in the investigation;
- Any third-party report shall be delivered to the Compliance Officer and the Chair of the Finance & Audit Committee. The report will also be delivered to the Chair of the Board if the Respondent is a member of Executive Management or a Board or Committee member.
- If deemed appropriate by the Chair of the Finance & Audit Committee, the result of the investigation and any actions taken may be shared with the Finance & Audit Committee and the Board, unless the Respondent is the CEO or a Board or Committee member. In that case, the Board Chair or their delegate will disclose that an issue has arisen, the results of the investigation, and any actions taken at the next in camera Board meeting, in the Respondent's absence. The Board shall determine if any further action is necessary. Records will be maintained by the Board Secretary.
- The Complainant and the Respondent will be informed separately in writing of the results of the investigation and any corrective action taken as a result of the findings.
- Should the Complainant not be satisfied with the findings, they may make a direct appeal to the Finance & Audit Committee through its Chair, within 10 business days of being informed of the results.
- The Finance & Audit Committee will take all complaints and concerns regarding accounting and auditing matters seriously, and investigate appropriately. Documentation regarding the investigation shall be created and retained. The ruling from the Finance and Audit Committee will constitute the final disposition of the complaint.

Reprisals Prohibited

This Policy strictly prohibits reprisals against an Associate because they have, in good faith, brought forward a concern or have provided information regarding a concern under this Policy. This reprisal protection also extends to any individual who is involved in, or intends to be involved in, the concern or any investigation into the concern, including the respondent and witnesses. Any Associate who commits or threatens reprisal against another employee for following this, or any TF policy in good faith, or for involvement in the concern or investigation, may be subject to discipline, up to and including dismissal for cause. While no individual who in good faith reports a violation of this Policy shall experience any reprisal or retaliation as a

result of bringing forth a complaint, any allegations that are made maliciously or knowingly to be false by an Associate will be subject to discipline up to and including termination.

Confidentiality

Confidentiality will be maintained with respect to the complaint, the investigation, and its findings, including identifying information about any individuals involved in the alleged act(s) of wrongdoing, unless the disclosure is necessary for the purposes of investigating, taking corrective or other approved management action with respect to the incident or complaint, or otherwise required by law.

On occasion, an investigation may require consulting with another Associate, or other relevant parties, in order to ensure an appropriate resolution. Further, all parties to the investigation will be instructed not to discuss the complaint, incident, or investigation with other Associates or witnesses.

A copy of this policy is available on our website, and is available by contacting the Office Coordinator.

Date of Approval/Review	Approved by	Brief description of changes
November 2018	Board	New policy
2019		