

Foundation employees and contractors shall report any suspected instance or allegation of wrongdoing immediately to a Vice President, CEO or Treasurer of the Foundation through the whistleblower hotline. Members of the general public, including volunteers and other stakeholders, may also report any suspected instance or allegation of wrongdoing through the whistleblower hotline.

The Foundation Board or staff, as appropriate, shall take reasonable steps to investigate any suspected acts or allegations of waste or wrongdoing without undue delay. All complaints received by the Foundation or Treasurer shall be logged.

Where the results of the investigation find reasonable grounds to indicate that a fraud or criminal act may have occurred, the file will be turned over to the Calgary Police Service. The Foundation shall cooperate fully in any police investigation.

The Foundation shall make every reasonable effort, including court ordered restitution, to pursue the recovery of Foundation losses from the offender or other appropriate source(s).

No employee or person acting on behalf of the Foundation shall take any action in reprisal against an individual making a complaint or allegation in good faith, including:

- Dismissal or threat of;
- Discipline, suspension or threat of either;
- Subject the person to any form of harassment or abuse;
- Impose any penalty, directly or indirectly, upon a complainant; and
- Intimidate or coerce the complainant.

The policy and procedures for disclosing wrongdoing shall be identified on the Foundation website. All members of the Foundation, along with employees, contractors and other stakeholders should be aware of this policy and related procedures.

Where the Foundation becomes aware of possible reprisals against an individual as a result of a report under the whistleblower policy this shall immediately be reported to the Board Chair and Treasurer. The allegations shall be subject to immediate investigation. Where investigation substantiates the allegations of reprisals, the CEO, Chair of the Board and/or other executive members of the Board, as appropriate, shall be informed and the employees involved shall be subject to appropriate disciplinary action.

Any individual who knowingly makes a false or bad faith complaint or who knowingly makes a false or misleading statement during an investigation shall be subject to disciplinary or legal action. Where the results of the investigation determine a complaint was made in bad faith the CEO or Chair of the Board, in consultation with Counsel, shall determine the action that is to be taken with respect to the complainant.

The Treasurer shall ensure they retain sole access to the whistleblower hotline. The Treasurer is responsible for ensuring procedures are established for investigating, tracking and appropriately resolving all allegations and complaints received under the whistleblower project. The Treasurer shall ensure the whistleblower hotline is monitored at minimum on a weekly basis. The Treasurer shall ensure the access password to the hotline is held secure and confidential.

The Treasurer shall ensure all complaints and allegations are subject to appropriate investigation and resolution. When results of the investigation indicate that although there may have been inappropriate conduct or behavior, there is no criminal matter, the results shall be forwarded to the CEO or the Chair of the Board, as appropriate, for action. The Treasurer shall provide guidance to the Vice President, Finance and Operations to ensure the underlying causes of procedural failure or control weakness are determined and recommendations to correct the situation and prevent further occurrences are implemented.

The CEO is responsible for ensuring that appropriate administrative policies are in place and maintained to clearly define behavior and conduct expected of employees, encourage the reporting of waste and or wrongdoing and establish sanctions for non-compliance.

Employees are required to report allegations of criminal activity, breaches of security or administrative policy to a Vice President, the CEO or to the whistleblower hotline. Complaints or allegations can be made on an anonymous basis.

All complaints and allegations received through the whistleblower hotline shall be appropriately investigated regardless of the basis of submission unless insufficient information is provided on an anonymous basis for the investigation to proceed. All employees shall cooperate fully with the investigation team. Once an allegation or complaint is received, the Treasurer, with support from the CEO, Vice President, Finance and Operations and Legal Counsel if appropriate, shall take immediate action to prevent the theft, alteration, or destruction of relevant records.

All employees who have knowledge of or are participants in an investigation under the whistleblower project shall keep details and results of the investigation confidential. The matter shall not be discussed with anyone other than members of the investigative team and any appropriate local authorities.

At the conclusion of the investigation the lead investigator shall document the results in a confidential report. The report shall be distributed based on the circumstances of the case.

When results are of public interest, or if the public becomes aware of the investigation, the Treasurer and the Vice President, Stakeholder Engagement or an independent communications professional will develop a communications strategy and inform the Board Chair, and CEO if appropriate, unless police or external counsel direct otherwise. The results of the investigation shall not be discussed with the media by any person other than the Board Chair or CEO or their authorized designate. The Treasurer shall report to the external auditors information relating to investigations conducted under this policy on an annual basis.

The whistleblower hot line number is (403) 214-1821.