

<b>STATEMENT of POLICY and PROCEDURE</b>			
Department	PEL	Policy No. (or n/a)	012.02
Name	<b>Whistleblower</b>	Review Frequency	3 yr
Approved by	Board	Replaces	<b>012.01</b>
Effective date	March 23, 2024	Dated:	Oct 2011

## **1 PURPOSE**

- 1.01 This policy sets out the process for making a confidential report of possible Fraudulent or Dishonest conduct. While our internal controls are designed to prevent or detect improper activities, we recognize that there are no absolute safeguards. MakeWay will expeditiously and thoroughly investigate and take corrective action against any significant violations of the trust invested in us. MakeWay is committed to investigating any possible Fraudulent or Dishonest use or misuse of MakeWay resources or property.

## **2 SCOPE**

- 2.01 This policy applies to MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.
- 2.02 This policy applies to management, staff, volunteers, consultants, board members, or anyone else connected with MakeWay.

## **3 POLICY**

### **3.01 Protection from Reprisal**

Individuals may make a report in good faith under this policy without fear of harassment, retaliation, or reprisal. MakeWay will not take, tolerate, or allow any such action against, and will use best efforts to protect a person who has reasonable grounds for believing Fraudulent or Dishonest conduct has or may occur and has reported it. To this end, the Privacy Officer will check-in with whistleblowers periodically throughout the first year after the report (for example, 3, 6, 9, and 12 months after the report).

Any such reprisal will itself be considered a serious breach of this policy. Any individual who attempts or makes an act of reprisal toward the reporting person may be faced with disciplinary action up to and including termination of employment or termination of the reprising individual's relationship with MakeWay.

### **3.02 Anonymity**

Reports of potential Fraudulent or Dishonest conduct may be submitted anonymously. A complainant may, however, wish to consider identifying themselves, by providing their name, telephone number, and other contact details, to allow for a more thorough investigation of the report. In very serious circumstances, identification of the complainant may be required by law.

### 3.03 Confidentiality

Whether or not contact information is provided by the complainant, the substance of all reports will be treated as confidential unless otherwise required by law. A report will not be discussed with others except to the extent necessary to conduct and complete a fair investigation, to take any required corrective action, or in accordance with applicable law.

In all cases, the person who is alleged to have committed the infraction will be made aware that a report has been made against them at an appropriate point during the investigation.

### 3.04 False and Malicious Allegations

Where an investigation determines that the person's report under this policy was made in bad faith, with malicious intent, or with reckless disregard for the facts, action will be taken against that person up to and including termination of employment or relationship with MakeWay. The person making a false report may also be subject to legal action by the individual(s) accused.

## 4 RESPONSIBILITY

4.01 It is the responsibility of MakeWay staff to have a working knowledge of the whistleblower process, to cooperate with investigations, and to implement any recommendations of MakeWay management or Board of Directors arising from investigations.

4.02 It is the responsibility of the Director People, Engagement, and Learning (Director PEL) to implement this policy. The Director PEL will maintain a confidential record of reports and investigation outcomes and make recommendations for corrective action.

4.03 The Director PEL will notify the reporting person of the outcome of the investigation.

4.04 It is the responsibility of the President and CEO to report to the Board annually on the number, type, and disposition of reports received.

4.05 It is the responsibility of the CFO to report to the Board annually on the number, type, and disposition of reports received if the reports involve the CEO.

## 5 DEFINITIONS

5.01 **"Fraudulent or Dishonest Conduct"** means a deliberate act, or failure to act, with the intention of obtaining an unauthorized benefit. Such conduct includes, but is not limited to:

- a. Misappropriation, misuse, or waste of MakeWay resources, including funds, supplies, or property
- b. Forgery or unauthorized alteration of documents

- c. Unauthorized alteration or manipulation of computer files
- d. Fraudulent financial reporting
- e. Breach of MakeWay accounting policies or procedures, internal accounting controls, or auditing procedures
- f. Authorizing or receiving compensation for goods not received or services not provided
- g. Authorizing or receiving compensation for hours not worked
- h. Illegal activities

## **6 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE**

6.01 Feedback Policy

6.02 Privacy Policy

6.03 Website Privacy Policy

## **7 PROCEDURE**

7.01 An employee, volunteer, or contractor should report any concerns directly to a manager or supervisor in accordance with relevant MakeWay policies. If for any reason an employee, volunteer, or contractor finds it difficult to report a concern to a manager or supervisor, they may follow the process in this policy.

7.02 All reports under this policy must be in writing and include:

- a. The date
- b. Description of alleged fraudulent or dishonest conduct
- c. Any other information which might be useful to investigate or substantiate allegation
- d. Optional - Your name and contact details (e-mail address, phone number)

7.03 Reports under this policy should be delivered to Erin Blanding, our Director People, Engagement, and Learning and our Privacy Officer (Privacy Officer). Physical reports provide greater anonymity; however, email reports are also acceptable and will be treated as confidential information:

### **If by Mail**

Privacy Officer

MakeWay

Suite 400, 163 W. Hastings Street

Vancouver, BC V6B 1H5

The envelope should be labelled as follows:

CONFIDENTIAL - To be opened by addressee only. Report submitted under the Whistleblower Policy

**If by Email**

[whistleblower@makeway.org](mailto:whistleblower@makeway.org)

The subject line should be as follows:

CONFIDENTIAL – Report submitted under the Whistleblower Policy

- 7.04 If the concern involves the Privacy Officer, a person may send the report to Gayle Giosiosa, our Chief Financial Officer (CFO) at the above address.
- 7.05 Investigations will be conducted by a member or members of the MakeWay management team. If the activity under investigation involves a member of the MakeWay management team, the investigation will be conducted by a person appointed by the Privacy Officer. This person may be internal or external as needed to ensure a fair and unbiased process. If the concern involves the CEO, the chair of the board will be made aware of the concern by the Privacy Officer.
- 7.06 The investigator will conduct a merit assessment of the disclosure within 30 days of receipt of the report under this policy. Upon conclusion of the merit assessment, the investigator will inform the person reporting the conduct whether a formal investigation will proceed based on evidence that supports the initial concern.
- 7.07 Where an investigation substantiates the alleged Fraudulent or Dishonest conduct, action will be taken by MakeWay management to correct the situation. Where appropriate, the person(s) responsible will be disciplined, up to and including termination of employment or termination of the relationship with MakeWay. The matter may be referred to the appropriate legal authorities if warranted.
- 7.08 Matters relating to professional conduct may also be referred to the appropriate professional body for review.