



GP08 - WHISTLEBLOWER AND COMPLAINTS POLICY

Approved by the Board of Directors as of October 25, 2019

Shad Canada (Shad) is committed to open, accountable, ethical and transparent governance which encourages a culture of integrity and honesty. An important aspect of accountability and transparency is communicating clearly a mechanism to enable all individuals to voice concerns in a responsible and effective manner when they discover information which they believe shows serious malpractice. This policy is intended to provide an environment in which individuals interacting with Shad, including but not limited to employees, volunteers, participants, and contractors, are encouraged to raise serious concerns without risk of discrimination or adverse employment actions. All reports of complaints will be treated on a confidential and anonymous basis unless it is incompatible with a fair investigation or required by law.

1. Relationship to Other Policies

The Board of Directors maintain other board approved policies and tools which may contain provisions that affect this policy. Such policies and tools include:

- Conflict of Interest Policy

2. Reporting Responsibility

It is the responsibility of every individual who is aware of or suspects information which they believe shows serious malpractice to report the incident as soon as possible using the reporting standards in this policy.

3. Matters of Concern

Examples of concern relating to quality or malpractice of care

- abuse or negligence of individuals

Examples of violations of human resource policies and legislation

- bullying and harassment
- discrimination of any kind
- danger to health and safety



Examples of concerns relating to financial, accounting and auditing practices:

- use of Shad funds or property for any illegal, improper or unethical purpose (for example, fraud, theft of corporate property or embezzling funds, misappropriating funds, assets or corporate information, bribes, kickbacks or influence payments or misdirecting funds to related parties)
- falsification of records
- fraud or deliberate error in the preparation, evaluation, review or audit of any of Shad's financial statements
- fraud or deliberate error in the recording and maintaining of SHAD's financial records (for example, overstating expense reports, falsifying time sheets, preparing erroneous invoices, misstating inventory records or describing an expenditure for one purpose when, in fact, it is being made for something else);
- deficiencies in or non-compliance with SHAD's internal accounting controls (for example, circumventing review and approval procedures);
- misrepresentations or false statements to or by a senior officer or accountant regarding a matter contained in Shad's financial records, financial reports or audit reports;
- deviation from full and fair reporting of Shad's financial condition, results of operations or cash flows; and
- any effort to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statement or records of Shad

4. Reporting Procedures

Concerns may be disclosed either verbally or in writing as follows:

Employees and Volunteers

Employees and volunteers shall normally report their concern to a Vice President (or to the CEO if the concern relates to a Vice President).

Program Participants and Program Team members

Program Participants shall normally report their concern to the Vice President National Programs (or to the CEO if the concern relates to a Vice President).



Suppliers, Contractors etc

Suppliers, contractors etc. shall normally report their concern to the Vice President Finance (or to the CEO if the concern relates to a Vice President.

In all cases:

A concern involving a Vice President should be submitted directly to the CEO.

A concern involving the CEO or the Board of Directors should be submitted to the Chair of the Board of Directors.

A concern involving the Chair of the Board of Directors should be submitted to the Chair of the Governance Committee.

Special confidential e-mail addresses have been established for whistle-blower concerns as follows:

| For a Concern Relating to the: | Contact the: | At this Email Address: |
|---------------------------------------|---------------------|--|
| CEO | Board Chair | Chair@shad.ca |
| Vice President | CEO | CEO@shad.ca |
| Board Chair | Governance Chair | Governance@shad.ca |
| Governance Chair | Board Chair | Chair@shad.ca |

5. Confidentiality

Shad is fully committed to treat every allegation made by anyone who is acting in good faith and is adhering to the policy as confidential and privileged. Therefore, the identity of any person who makes a good faith allegation shall be kept confidential and anonymous, if requested, unless it is incompatible with a fair investigation or required by law. In such, instances, the person making the claim will be informed in advance.

Shad will pay due regard to fairness to any individual named in the allegation, the seriousness of the issue, and the credibility of the information.



6. Acting in Good Faith

Any person submitting an allegation must be acting in good faith with reasonable grounds for believing there is a breach of the code of conduct or inappropriate practices. A person who makes an unsubstantiated allegation which is knowingly false or has been made maliciously or in bad faith will be subject to disciplinary action, which may include termination of employment or the volunteering role.

7. No Retaliation

No person who reports any violation/wrongdoing or submits a concern who is acting in good faith and is adhering to the policy shall suffer harassment, retaliation or adverse consequences. Any individual who retaliates against someone reporting an incident in good faith will be subject to discipline, which may include termination of employment or the volunteering role.

8. Handling of Reports

All reports will be taken seriously. Shad is committed to investigate allegations of improper activity and inappropriate behaviour as soon as possible, taking into account, the seriousness and complexity of the reported issue. The party receiving the complaint (the Vice President, CEO, Board Chair or Governance Chair) will initiate an objective, timely and fair investigation, respecting the rights of individuals involved. The investigation may include the engagement of an external investigator. The complacency, deception or cover up of wrong doings and violation against code of conduct will not be tolerated.

9. Investigation

If, on preliminary investigation, the allegation is judged to be without substance or merit, the matter will be dismissed and the whistleblower informed of the decision and reasons for such a dismissal.

If, at the conclusion of an investigation, Shad determines that a violation or wrongdoing has occurred, Shad will take remedial action equal to the severity of the offence. This may include disciplinary action with termination of contracts and reporting to police and regulatory authorities.

10. Retention of Reports

Shad will maintain a record of all reported allegations. All documents related to reporting, investigation and enforcement of this policy will be kept in accordance with Shad policies and applicable law.



11. Review and Amendment of Policy

The Audit, Finance and Risk Committee (AFRC) has the responsibility of overseeing this policy and will review it annually or sooner if certain events warrant it. Changes to the Policy shall be recommended by the AFRC to the Board of Directors for approval.

October 2019