



POLICIES AND PROCEDURES

Responsible Unit: Vice President Finance and Administration and CFO

Last Reviewed/Updated: September 19, 2024

Approving Sector Head: Vice-President, Finance & Administration and CFO

Policy: **Safe Disclosure of Employee Wrongdoing Policy & Procedures**

1. Purpose and Scope

Acadia University is committed to maintaining the highest standards of ethical conduct of employees in all its operations.

This policy is designed to enable employees to disclose information about behaviour that the employee believes shows wrongdoing and to ensure that the employee is protected from retaliation when making such an allegation. Wrongdoing includes but is not limited to a breach of university policies, Code of Conduct concerns, Fraud, Conflicts of Interest, deceiving employees and students, academic misconduct, or any other acts that mislead people.

The university encourages employees who become aware of incidents of wrongdoing to bring these to the attention of the university. The act of bringing such incidents to the attention of the university may be termed “safe disclosure” or more commonly “whistleblowing.” The university intends that employees should be able to disclose perceived acts of wrongdoing without putting themselves at risk.

The purpose of this document is to outline Acadia University’s (the “University”) policy and procedures relating to safe disclosures and the reporting of incidents.

The program is designed and intended to achieve the following primary goals:

1. Deterrence and Early detection of misconduct;
2. Development of a “Speak Up Culture” engendering improved employee and student engagement and wellbeing;
3. Maintaining public and stakeholder trust and confidence;
4. Safeguarding the integrity of the management program; and
5. Ensuring the safety of individuals making safe disclosures and preventing reprisal

2. Definitions

Safe Disclosure: Any communication that discloses information that may provide evidence of wrongdoing, with the intention of remedying the situation. An individual making such a disclosure must have a reasonably held belief that the wrongdoing has occurred and is responsible for providing a fair and honest accounting of the issue as they understand it.

Whistleblower: People, often employees, who reveal information about activity within private or public organizations or institutions that they feel is in breach of policy, illegal, immoral, illicit, unsafe, fraudulent, or otherwise harmful.

Wrongdoing: An activity relating to the university that involves any gross financial misconduct, breach of university policy and/or violation of legal or regulatory requirements including but not limited to:

- Theft, fraud, and misappropriation of university assets.
- Failure to comply with a legal obligation.
- Destruction, removal or concealment of university records or property for personal gain.
- Forgery, falsification, or alteration of documents.
- Endangering health or safety or the environment.
- Criminal activity.
- Attempts to conceal any of the above.

Retaliation: Retaliation can include a wide range of actions including but not limited to violations of anonymity and confidentiality, bullying and harassment, inaccurate negative performance reviews, isolation, ostracization, removal of work and privileges, discipline measures such as; demotion, suspension or termination, dismissal, harassing, or otherwise disadvantaging an employee or student for reporting a wrongdoing. Retaliation may also include unconventional harassment, both inside and outside the workplace.

3. Using the Safe Disclosure program

The University has retained a third party, Grant Thornton LLP to run and manage the Safe Disclosure hotline system and reports will be made through the CARE (Confidential Anonymous Reporting for Employees) program. The program can be accessed using any of the four channels as follows.

- Phone – by calling the CARE line number 1-855-484-CARE
- Online – by submitting a report at www.grantthorntoncare.ca
- E-mail – by sending an e-mail to usecare@grantthornton.ca
- Mail – by sending a letter to Grant Thornton LLP addressed to

CARE Program
C/O Grant Thornton LLP CARE
11th Floor, 200 King Street West Box 11
Toronto, Ontario, M5H 3T4

All CARE reports will be directed to the Incident Report Contacts (“IRCs”) which have been designated as the VP Student Experience and the VP Finance and Administration and CFO. In the event a report is received regarding the President or a Vice President the report will be sent from the CARE system only to the Chair of the Finance, Audit and Risk Management Committee who will serve as the IRC and ensure that any assessment and or investigation is handled in isolation from the subject of the report.

Once received, incident reports will be reviewed through a triage and assessment process conducted by the IRCs who may consult with legal counsel, or other employees, officers, or directors of the University. The purpose of the assessment is to determine the following.

- The exact nature of the reported issues;
- The location or department where the reported issues have or are occurring;
- The relative level of severity of the issues including indications of possible breach of laws or regulations;
- Are there any indicators of the need for an urgent response e.g., regarding safety and security;
- The resources required to investigate and or resolve the issues; and
- What, if any, internal or external reporting and notification is required.

Based on this initial assessment, a determination will be made regarding whether an investigation is required, and if so, the composition and management of the investigation team.

The University, through the CARE system, will maintain a record of all the reports of wrongdoing it receives and investigates, including any anonymous reports of wrongdoing and any received by or in relation to a Third Party.

4. General Principles

The University supports and encourages the reporting of wrongdoing at all levels across the organization and relies on its employees to report wrongdoing and bring it to the attention of management to enable corrective action to take place.

In an ideal situation, a supervisor or manager is the best place to make a report of wrongdoing. The University's safe disclosure program is not intended to replace this function, rather it exists to augment it for circumstances where a more confidential channel is required or where the nature of the issue does not lend itself to the supervisor/manager option.

Reports regarding other complaints or grievances that may not amount to wrongdoing should be made to a supervisor or through the Human Resources Department. Circumstances may arise where, because of the nature of this issue, the situation, or the individuals involved, employees may not feel comfortable with other reporting channels. In such circumstances, the safe disclosure hotline is an appropriate tool to use to make the initial report. Anonymous submissions will be accepted.

All matters reported through the safe disclosure program will be reviewed and investigated, as necessary. Reports that are typically managed through another policy, including the Sexualized Violence and Harassment and Discrimination Policies, will be referred to that channel only once it has been ascertained that this will not result in any risk for the whistleblower.

5. Confidentiality and Anonymity

Information relating to any report made through the program will be treated in the strictest confidence and will be accessible to a specific, limited number of trained employees managing the program. Any employee found to have misused information relating to reports of wrongdoing that could reveal the identity of the employee will be subject to disciplinary procedures up to and including dismissal. A copy of this and other relevant policies will be available to employees confidentially through the CARE program (Confidential Anonymous Reporting for Employees) website portal as well as through internal channels and training as outlined in this policy.

The University will make all reasonable efforts to ensure that the identity of an employee who reports a wrongdoing, and any information that could reasonably be expected to reveal the employee's identity, will be kept confidential. Such information will only be revealed as required by law or regulation, or by a court-mandated process. Such disclosure will follow the requirements described by law enforcement or regulatory officers. See also Section 6, External Reporting.

The University will not tolerate any form of retaliation or reprisal against employees who raise issues or report concerns in pursuance of this policy, in the reasonable belief that wrongdoing has occurred. The University will protect employees who suffer retaliation as a consequence of their making a report under this policy. Reports of retaliation will be investigated in the same way as reports of wrongdoing made through the program and those found to have taken retaliatory actions will be held accountable.

The University will undertake preventative and corrective action as required regarding matters that are reported and or investigated under this policy. Such action may include proactive policy or procedural steps to prevent recurrence or disciplinary and other measures including disciplinary action as required to properly and visibly correct issues.

The University has established operational control and governance oversight of the program through the offices of the VP Student Experience and VP Finance and Administration and CFO and the University's Board of Governors via the Finance, Audit and Risk Management Committee, respectively. Further details are outlined in the Responsibilities section of the policy.

6. External Reporting

In certain circumstances, the University may be under a legal requirement to report information regarding an investigation or a disclosure to an external third party such as law enforcement or the courts. In the event that any such request is made which might result in the release of information which could identify a whistleblower(s), the University will take all reasonable steps to ensure the confidentiality of the whistleblower to the extent possible and will advise the informant accordingly and support them through the process.

7. Investigations

In the event that an internal investigation is required, it will be conducted in a fair, impartial, and consistent manner. The University's investigations will be conducted using either internal or external resources as the situation warrants. Decisions regarding an investigation under this policy will be made by the IRCs. The decision to retain the services of an external, third-party investigator can be impacted by a wide range of factors which are difficult to predict and will depend on the specific circumstances of the case. In certain circumstances, the use of an external, third-party investigator would be preferable, including the following.

- The allegations are serious in nature and could include a breach of laws or regulations, or have a potentially material impact on the University;
- The nature of the allegations means that an external, third-party investigator is necessary to provide the level of impartiality required;
- The nature of the investigation requires skills and resources which the University does not have in-house, such as forensic accounting, digital forensics or other specialist fields that can only be resourced externally;
- The use of an external, third-party investigator is advised by counsel.

In conducting an investigation, all reasonable best efforts will be made to protect the confidentiality of all information contained in the report as well as the identity, and where relevant, the anonymity of the person disclosing. In certain circumstances, it may be necessary to identify the complainant, as required by the courts or law enforcement bodies for example. It may also be possible for third parties to deduce the complainant's identity. For these reasons, anonymity cannot be guaranteed.

Using their best judgment, the investigator of the report shall advise any employee, officer or director that has been named in a report at an appropriate time during the investigation. If appropriate, the person named will have an opportunity to respond to the report in writing, and that response will be included in the final report. To the extent possible the person who came forward with the allegation will be informed of the outcome of the allegation.

8. Retaliation

The University supports and encourages employees to come forward with information regarding wrongdoing and will not tolerate any form of retaliation, either formal or informal, against those who do so. The University prohibits any efforts or actions to identify anonymous or confidential discloser and their reports. All reports of retaliation will be investigated, and any individual found to have taken such actions or been involved in them will be held accountable.

In the event of any indications or allegations of retaliation having been made against a person disclosing who has used the program or any other channel to make a report of wrongdoing, the IRCs will instigate an investigation into the retaliation allegations. Additionally, it is the responsibility of the IRCs to maintain close interaction with the whistleblower to ensure that no further retaliation takes place. To the extent reasonably possible, the IRCs will initiate a remediation process in order to achieve this.

9. Training and Awareness

Maintaining the effectiveness of the safe disclosure program is heavily dependent upon training and awareness. In addition to training delivered to all employees on the launch of the program, ongoing training and awareness efforts will be maintained as follows.

1. The policy will be available on the University website, together with awareness and training materials relating to the use of the CARE program. The policy will also be available through CARE;
2. CARE posters, wallet cards and electronic media including videos and information worksheets for users will be made available to all employees;
3. Training on the policy will be included in all employee onboarding programs, and employees will be required to undertake refresher training and certification periodically;
4. In addition, employees moving into positions involving higher risk or being promoted may also be required to undertake refresher training on the policy and the program; and
5. Specific and tailored training, including in the use of the CARE system will also be provided to employees who deal with reports of wrongdoing, and training for employees who have a greater opportunity to witness, detect or contribute to a wrongdoing because of the responsibilities of their position.
6. The University will also ensure that employees will be made aware and receive training when changes or additions are made to relevant legislation, regulations, and/or guidelines, including what could be considered wrongdoing.

10. Governance and Oversight

The daily management of the program will be the responsibility of the VP Finance and Administration and CFO, who can designate team members to assist. Governance and oversight of the program is the responsibility of the Finance, Audit and Risk Management Committee, and the quarterly summary CARE reports summarizing reports received for each quarter will be tabled at the meetings of the Finance, Audit and Risk Management Committee.

The IRCs will maintain oversight of all investigations resulting from reports made through the program, and ensure that they are conducted thoroughly, fairly, impartially and in a timely manner. All reports of retaliation of any person making a report through the program or through other channels will immediately be brought to the attention of the IRCs, who will ensure that such allegations are investigated in the same way as reports of other wrongdoing. The IRCs will also be responsible for oversight of the retaliation investigation and remediation process.

11. Misuse

Deliberate reporting of false or malicious information is prohibited. Abuse of the Safe Disclosure Program may result in action against the perpetrator of the abuse but also in criminal sanctions, under the law.

12. Monitoring and Improvement

In order to ensure the continued optimization and effectiveness of the program, the University will continually monitor and evaluate the use and effectiveness of the program to inform improvements over time. The ongoing evaluation will be based upon statistics obtained both from the CARE program as well as from the wider program within the University.

The ongoing monitoring and evaluation will include but is not limited to the following.

1. Output indicators such as the number of cases addressed, processing times, number of investigations, and other outputs such as awareness and training events;
2. Satisfaction indicators such as employee awareness, trust and confidence in the program, ease of use, accessibility, and degree of satisfaction with process elements and outcomes on the part of management and users;
3. Effectiveness indicators such as year-over-year trends in the frequency/severity of reportable offences, the degree to which cases have been addressed within program expectations, outcomes on performance, costs and savings to the organization, and reputational effects; and
4. Efficiency indicators such as resources expended per case, management and program time invested per case, efficiency of training and awareness activities, short- and long-term outcomes for whistleblowers as well as completed corrective actions.

The program will be subject to independent periodic evaluations to be overseen by the Finance, Audit and Risk Management Committee, at intervals of no longer than 24 months. The purpose of the evaluation is to examine and assess information regarding the operation of the program, evaluate performance, identify program strengths and weaknesses, and take appropriate corrective action where required.

The reviews will include an assessment of the outcomes of the reports made during the period and if necessary, possible audits of noteworthy or significant cases. Details of deficiencies noted, improvements made and ongoing improvements to the program will be noted by the committee and reported to management.

Changes to the program made as a result of the review process will be incorporated into the policy as necessary once implemented. The details of any changes or additions to the Policies and Procedures will be communicated to all employees through the ongoing training process outlined in section nine.

13. Other Relevant Policies

- Sexualized Violence Policy
- Harassment and Discrimination Policy
- Code of Conduct Policy
- Conflict of Interest in Employment Policy
- Gender Diversity Workplace Inclusion Policy
- Theft of University Property Policy
- Violence Prevention in the Workplace Policy

14. Document Revision History and Approvals

The Safe Disclosure Policy was reviewed and approved by the Finance Audit and Risk Management Committee on September 19, 2024.

Version	Date	Author(s)	Revision Notes	Board Committee Review	Approval #