

2.5 Reporting Violations/Whistleblower Policy_Approved

Approved by: KLT board of Directors

Effective Date: December 8, 2022

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1) Purpose of Policy

The purpose of this Whistleblower Policy is to provide direction to, and protection for, all current or former Kawartha Land Trust (KLT) employees, contracted service providers, volunteers and Board members regarding the communication and disclosure of events, decisions, concerns or actions, with respect to issues of professional conduct, integrity of actions or practices and legal compliance, in particular, any questionable financial or operational matters that could be or may seem to be in contravention of KLT policies, CLT standards & practices or any applicable laws and regulations.

2) Statement of Policy

Kawartha Land Trust (KLT) is committed to conducting its business with honesty and integrity at all times, in accord with good governance, high professional standards, approved policies, best practices and within requirements of all applicable laws and regulations. If, at any time, this commitment is not followed or appears to be in doubt, KLT will seek to identify and remedy such situations.

Accordingly, whenever an employee, service provider, volunteer or board member has reasonable concerns, data or grounds to believe that an employee, service provider, volunteer or board member has committed, may be committing or is about to commit wrongdoing, the Whistleblower Policy will apply as follows:

- a) The employee, service provider, volunteer or board member may disclose this information through a process that is described in this Policy;
- b) The matter will be reviewed immediately and as may be warranted, investigated by the designated Whistleblower Officers as noted in this Policy;
- c) The employee, service provider, volunteer or board member will be protected from abusive conduct or personal reprisals from being a Whistleblower;
- d) The subject of the formal disclosure of alleged wrongdoing in a Whistleblower Event will be provided with an opportunity to respond to the allegations;
- e) All parties to an investigation and review will be treated fairly and honestly;
- f) Confidentiality during review will be maintained to the best possible extent;
- g) If wrongdoing is found, remedial or disciplinary actions will be taken.
- h) The Review Group, as described below, will discuss findings with the Whistleblower and report to the Board.

3) Definition of Reasonable Grounds in a Whistleblower Event

For the purposes of this Policy and as defined by Federal and Provincial legislation, a Whistleblower Event is triggered if any one of the following should occur:

- a) A contravention of any or all applicable laws or regulations;
- b) A misuse of KLT funds or public assets;
- c) A gross mismanagement action or omission or neglect of duty;
- d) An abuse of authority or governance;
- e) An act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment;
- f) A serious breach of the KLT's Code of Conduct or existing policies;
- g) Breach of fiduciary duty and/or abuse of organizational accountability;
- h) Inappropriate behavior and/or occurrences at a KLT event;
- i) Knowingly directing a person to commit a wrongdoing as described above; or
- j) Concealment of any of the above or any other breach of law or this policy.

4) Guidance on Process for Reporting and Investigating a Whistleblower Event

- a) All Whistleblower allegations must be submitted, as a written statement, to the Whistleblower Officers, consisting of the Chair of the board and the Vice-Chair of the board. If one or both of these Whistleblower Officers are the subject of the allegations, the Treasurer of the board and/or the Executive Director, will replace them as Whistleblower Officer as required.
- b) The Whistleblower may consult in advance, informally, with a designated member of the Review Group (see 4c) or the Executive Director, on reporting procedures, without a specific disclosure of wrongdoing to ensure that submissions are proper.
- c) The Review Group shall consist of the Whistleblower Officers (4a), and one additional member who is at arm's length to the Whistleblower and selected/appointed by the Whistleblower Officers from up to three people suggested by the Whistleblower.
- d) KLT's Whistleblower policy and reporting contact information will be listed on KLT's website.
- e) The Whistleblower must communicate the alleged Whistleblower occurrence, event or concern as soon as possible after a Whistleblower becomes aware of the situation. The occurrence, event or concern shall be submitted in a written report or translated format and sent to the appropriate Review Group as is described above.
- f) The Whistleblower will not be discharged, demoted, maltreated, suspended, threatened, harassed, or in any other manner discriminated against as a result of communicating a genuine Whistleblower occurrence, event or concern. Any KLT employee found to be in violation of this policy (e.g. harassment of a Whistleblower) could be subject to disciplinary action including termination of employment. Likewise, a KLT volunteer, contracted agent, service provider or

Trustee or Trustee/Director found to be in violation of policy may have their relationship disciplined or terminated.

- g) The Whistleblower is not required to prove the full truth of an allegation, but he/she is required to act in good faith with honest information. Any individual who does not act in good faith in reporting a suspected violation may be subject to disciplinary action up to and including the termination of KLT employment or relationship.
- h) All the reported Whistleblower situations, events or concerns will be treated as confidential and sensitive. In addition, the Whistleblower shall be provided with the opportunity to remain anonymous, save and except in those circumstances where the nature of the disclosure and/or the resultant investigation make it necessary to disclose identify (for example, legal matters and proceedings). Practical steps will be taken to protect a Whistleblower from any harm as a result of disclosure.
- i) **KLT cannot act on anonymous reports.** A proper, thorough investigation may become impossible without an opportunity to substantiate allegations by obtaining further evidence or information and confirming data in good faith.

5) **Investigation of Whistleblower Event and Resolution of Alleged Wrongdoing**

- a) When a Whistleblower event or concern is formally submitted to the appropriate individuals in the Review Group, they will commence their investigation immediately.
- b) The designated Review Group may enlist the confidential assistance of other persons within the organization and outside legal, accounting or other advisors, as may be required to properly conduct the investigation and determine implications.
- c) The investigation will be carried out in a confidential, highly professional and timely manner, as quickly as possible, to resolve the alleged wrongdoing.
- d) A report will be prepared by the designated Review Group, presented to the KLT Directors (excluding any Trustee/Director who is the subject of alleged wrongdoing) and any legal or other action will be taken as determined to be appropriate by the Review Group.
- e) Each Whistleblower event or concern will be treated as confidentially as possible with careful diligence and the findings from the investigation of the Whistleblower event or concern and action taken will be discussed with the Whistleblower.
- f) Discussions by the Review Group and Whistleblower on findings, results and actions will not include personal details of any disciplinary action, which will be retained as confidential to the individual concerned in accord with all applicable laws.

Applicability of Whistleblower Policy and Process for Resolution

- This Policy applies to all current and former employees, volunteers, contracted service providers and Trustees of Kawartha Land Trust (KLT).
- Other KLT policies on accountability, code of conduct, conflict of interest, privacy and confidentiality in addition to all applicable laws will be respected.
- Any Trustee/Director who is alleged to have been part of a wrongdoing in a Whistleblower Event will not participate in any Board meeting to discuss or decide on this matter.
- The results of formal investigations and resolution actions for Whistleblower Events will be reported promptly by the Review Group to KLT Board of Directors.