

WHISTLEBLOWER POLICY

PURPOSE

The purpose of this policy is to identify the duty of current and former Directors, non-board committee members, employees, contractors, and volunteers to report a suspected or actual occurrence of illegal, unethical or inappropriate events, behaviours or practices regarding CODE's financial and operational matters. And to outline the process to be followed for such reports.

The policy also serves to ensure that anyone who, in good faith, makes a report of such suspected or actual behaviour shall be protected from retaliation.

DEFINITIONS

Whistleblowing: an action which occurs when a current or former Director, non-board committee member, employee, contractor, or volunteer raises a concern related to financial or operational matters within the organization.

Whistleblower Incident: A "whistleblower incident" is a concern related to the organization's financial or operational matters.

Examples of whistleblower incidents include, but are not limited to, the following:

- Charging work from one project to other projects to stay on budget;
- "Side deals" or "under the table" dealings with contractors for personal benefit;
- Receiving personal kickbacks or significant gifts (over \$100) from contractors or vendors which could create bias in the tendering process;
- Inappropriate recording or reporting of revenues, or lack thereof;
- Inappropriate classification of assets and/or liabilities;
- A deliberate disregard or circumvention of CODE policies;
- Embezzlement of CODE assets by an individual or group of individuals;
- Inappropriate occurrences at a Company event; and
- Inappropriate projects for the benefit of a landowner or business, and not necessarily in the organization's interest.

Retaliation: any direct or indirect detrimental action threatened or taken against an individual who has raised a concern in good faith.

Retaliation may include, but is not limited to actual or threat to: discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an individual who has communicated a *whistleblower incident*.

POLICY

It is the duty of all Directors, non-board committee members, employees, contractors and volunteers to report suspected or actual occurrences of illegal, unethical or inappropriate events, behaviours or practices that the individual becomes aware of in the course of their association with CODE.

Any Director, non-board committee member, employee or volunteer alleging violation of an applicable law, policy, business or ethical standard must act in good faith and have reasonable belief that the information disclosed indicates wrongdoing. Allegations shown to be made maliciously or frivolously or allegations that cannot be substantiated may result in disciplinary action.

No current or former Director, non-board committee member, employee, contractor or volunteer who makes a report in good faith shall suffer retaliation. Anyone who is found to have retaliated against an individual who has made a report in good faith will be subject to discipline up to and including termination.

PROCEDURE

Reporting of Wrongdoing:

A Director, employee, contractor or volunteer who wishes to report suspected or actual occurrences of illegal, unethical or inappropriate events, behaviours or practices must file a written complaint with the Executive Director of CODE (the “ED”), who shall be required to report the matter to the Chair of the Board of Directors (the “Chair”). Individuals who are not comfortable filing the complaint with the ED may contact the Chair directly to report the concern. The Chair shall bring forward all Whistleblower reports to the Executive Committee for discussion. Appropriate corrective action will be taken if warranted.

All such reports will be treated as confidential and sensitive. Information will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

The ED is responsible for investigating and resolving all reports submitted and is required to submit a full report to the Board, outlining the issue, investigation and resolution, of all such complaints. Where a report of an alleged incident involves the ED, the Board Chair is responsible for investigating and resolving the issue.

Accounting and Auditing Matters

All concerns or complaints regarding corporate accounting practices, internal controls, financial reporting or auditing shall be addressed by the Finance & Audit Committee of the board of directors. The ED or Chair shall immediately notify the Chair of the Finance & Audit committee of any such complaint and work with the committee to resolve the matter.

The ED or Chair will respond to the complainant to acknowledge receipt of the written concern within ten business days. All reports will be investigated within 30 business days except in extenuating circumstances. Appropriate action will be taken at the completion of the investigation.

Reporting of Retaliation:

Individuals who believe that retaliatory action has been taken against them or threatened because they have reported a whistleblowing incident will forward all information and documentation to support their complaint to the ED, or directly to the Chair. Reports of retaliation are to be kept confidential to the extent possible, consistent with the need to conduct a thorough investigation. If necessary, appropriate measures to safeguard the complainant shall be taken.

The findings and any recommendations of the investigation will be provided to the Board. The Board will decide on the appropriate actions to be taken.

Regardless of the outcome the complainant will receive the outcome of the investigation in writing from the ED or the Chair as appropriate. If the investigation reveals no credible case of retaliation or threat of retaliation, the complainant will be advised of other possible avenues for conflict resolution.

Appeal

Should the complainant not be satisfied with the findings of the ED or Chair, he/she may make a direct appeal to the Chair within 20 business days of receipt of the written report. Ruling from the Board will constitute the final disposition of the complaint.

DECLARATION

I, the undersigned have read and understand the content of the **CODE Whistleblower Policy**. I also verify that I have been provided with an opportunity to ask questions about the policy.

Employee / Board Member / Volunteer Signature

Date

Print Name