



## Financial Whistle-Blower Policy

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| Office of Accountability:      | Finance                                                          |
| Administrative Responsibility: | Director of Finance and Vice-President, Finance & Administration |
| Approver(s):                   | Board of Governors                                               |

# FINANCIAL WHISTLE-BLOWER POLICY and PROCEDURES

## Preamble and Scope

1. The purpose of the Financial Whistle-blower Policy and Procedure is to provide a means for confidential disclosure of alleged financial misconduct.

“Whistle-blower” for these purposes means the act of reporting information by a university stakeholder that may be evidence of serious financial wrongdoing.

The intended scope of the Policy & Procedures does not include raising individual concerns, appeals, complaints, grievances or issues such as but not limited to academic appeals, student or employee conduct or harassment, discrimination, accessibility, copyright, intellectual property, individual health and safety, management or employee performance or provisions that could be addressed through collective agreements or other policies or procedures including Respectful Work & Learning Environment Policy, Academic Misconduct Policy, Non-Academic Misconduct Policy, and Policy on Prevention and Response to Sexual and Gender-based Violence.

## DEFINITIONS

2. For the purposes of this Policy and Procedures the following definitions apply:

“**Disclosure Recipient**” means the:

- The Chair of the Audit, Finance & Risk Committee

“**Disclosure Authority**” means the:

- Vice-President Finance & Administration for Improper Activity that is finance-related, or the Chair of the Audit, Finance & Risk Committee where the disclosure may implicate the Vice-President Finance & Administration

“**Disclosure**” means the submission in accordance with the attached Procedures of the “Disclosure Reporting Form” by a university stakeholder pursuant to this Policy based on a reasonable belief or information that an Improper Activity has occurred or could occur and that is not frivolous or vexatious.

“**Improper Activity**” means an act of financial misconduct at the university that should reasonably be known to be wrong or inappropriate including but not limited to:

- Significant financial misconduct or mismanagement;
- Theft, fraud, and/or misappropriation of University assets;
- Forgery, falsification, and/or inappropriate alteration or destruction of University records (paper and electronic);
- Making a Disclosure that is not in good faith;
- Financial conflicts of interest

“**Reprisal**” means taking action or threatening to take action against a University Stakeholder for making a Disclosure.

“**University Stakeholder**” means any individual who is:

- Employed by the University;
- Registered as a student, in accordance with the academic regulations of the University;
- Holding an appointment with the University, including paid, unpaid and/or honorific appointments; and/or
- Otherwise subject to University policies by virtue of the requirements of a specific policy (e.g. Booking and Use of University Space) and/or the terms of an agreement or contract.

## **APPLICATION**

3. This Policy applies to all university stakeholders past or present.
4. The University Board Secretary & Director, Strategic Planning is the Policy Owner and is responsible for overseeing the implementation, administration and interpretation of this Policy for the initial assessment period.
5. **Reporting Improper Activity**  
Concerns or allegations of Improper Activity will normally be reported and addressed in accordance with the existing University policies or procedures that govern the activity in question. Any financial Improper Activity will be reported to the Disclosure Recipient.
6. **Responding to Disclosures**  
The University will take appropriate steps to properly review and/or investigate and address all Disclosures in accordance with this Policy and Procedures.
7. **Confidentiality**  
The University will use all reasonable efforts to keep the details of a Disclosure confidential and will protect the identity of the individual making the Disclosure to the fullest extent possible under legislation, regulation, and University policy. In certain circumstances, the university may be obliged to report the matter to the police.
8. **Consequences for Disclosures that are frivolous and vexatious**  
Any individual who makes a Disclosure that is malicious, frivolous, vexatious, and/or knowingly false may be subject to disciplinary action.
9. **Reporting**  
The Vice-President Finance & Administration will report annually to the Audit, Finance and Risk Committee of the Board with a summary of the number, nature and disposition of all disclosures made under this Policy, as well as recommendations to address and mitigate future Improper Activity. The Audit, Finance & Risk Committee will report to the Board as it deems appropriate.

**10. REVIEW of this POLICY & PROCEDURE**

This Policy and Procedure will be reviewed and reported on to the Audit Finance & Risk Committee within 18 months of its approval with specific attention to the following:

- a) Efficacy of the reporting process pursuant to the policy over that period
- b) Volume of complaints and whether the review process was sufficiently aligned with that volume
- c) Integrity of confidentiality and security measures associated with the complaint and investigation process

## WHISTLEBLOWER POLICY PROCEDURES

### 1. Making a Disclosure

- 1.1 Disclosures should be made in a timely manner and generally within thirty (30) days of the University Stakeholder becoming aware of or suspecting an Improper Activity.
- 1.2 A Disclosure will be provided using the "Disclosure Reporting Form" as attached and will include a brief summary of the evidence or basis for the belief that an Improper Activity is occurring, as well as the names of the individuals involved.
- 1.3 A Disclosure will be submitted to the Disclosure Recipient cc Board Secretary & Director of Strategic Planning, (email link to be established).

### 2. Responding to Disclosures

- 2.1. Upon receiving a report of Improper Activity, the Disclosure Recipient and the Board Secretary & Director Strategic Planning will consider whether or not the Disclosure is within the scope of the Policy.
  - a) Where there are established policies and procedures governing the activity in question, the disclosure will be considered outside the scope of the Policy and will be redirected by the Board Secretary, Director of Strategic Planning to the appropriate authority specified in the relevant policy or procedures. The University Member making the disclosure will be notified of the referral by the Disclosure Recipient.
  - b) The Disclosure will be directed to the Disclosure Authority provided it is within the scope of the Policy.

### 3. Investigations

- 3.1. Where the disclosure is confirmed by the Disclosure Authority to be within the scope of the Policy, the Disclosure Authority will review the matter and, if appropriate in his/her discretion, assign an Independent Investigator (typically a CPA firm) to conduct an Investigation.
- 3.2. Where the Disclosure Authority conducts a review and determines not to appoint an Independent Investigator, the Disclosure Authority will advise the Disclosure Recipient and University Stakeholder making the Disclosure of his/her decision, and provide brief written reasons for the decision.
- 3.3. When the Disclosure Authority determines an investigation is warranted, the Independent Investigator will prepare a final investigation report and submit it to the Disclosure Authority. The final investigation report will contain a summary of findings that includes:
  - a) The Investigator's opinion regarding whether or not misconduct has occurred and if the misconduct is considered Improper Activity.
  - b) Where appropriate, recommendations for preventing similar

Improper Activity and/or Innocent Violations in the future.

- 3.4. The Disclosure Authority will be responsible for making a final determination regarding the outcome of the investigation and the recommended action(s) to be taken to resolve or address the issue.

#### **RELATED POLICIES, PROCEDURES & DOCUMENTS**

4.
  - a) Respectful Work & Learning Environment Policy
  - b) Academic Misconduct Policy
  - c) Non-Academic Misconduct Policy
  - d) Policy on Prevention and Response to Sexual and Gender-based Violence
  - e) Integrity in Research & Scholarship

# Disclosure Reporting Form

**Please fill out the form below in as much detail as possible.**

OCAD University will treat all disclosures in a confidential manner. If you have any questions about the disclosure process, you may contact the Board of Governors Secretary attention Tanya Bowes, [tbowes@ocadu.ca](mailto:tbowes@ocadu.ca).

1. Please describe the details of the suspected wrongdoing. Include, in as much detail as possible, the relevant dates and time periods related to the suspected wrongdoing.

2. Please provide the names of all persons involved with the situation, if known, including any other persons aware of the suspected wrongdoing.

3. Has the wrongdoing been brought forward to any other authority (Supervisor, Dean, Manager etc)? If so, when and what was the result?

4. Is there any other information you believe is relevant to the situation?

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5. Please provide your contact information. If you choose to submit the complaint anonymously, please be aware that this may limit the ability of the University to respond and investigate.

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Please confirm that you have read **OCAD University's Financial Whistle-Blower Policy**.

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|-----|--------------------------|
| Yes | <input type="checkbox"/> |
| No  | <input type="checkbox"/> |

You may submit the completed form to the Board of Governors Secretary attention Tanya Bowes:  
tbowes@ocadu.ca.