

Whistleblower Policy

Policy #: 018

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1. Purpose and Scope

The Bereavement Authority of Ontario (BAO) expects its directors, officers, and employees to uphold the highest standards of business and personal ethics in performing their duties and responsibilities.

This Whistleblower Policy is designed to encourage and enable employees, volunteers, officers, consultants, contractors, and board members, to report concerns regarding unethical behavior, violations of policies, illegal activities, financial misconduct, or other improper actions within the BAO without fear of reprisal. The purpose of these provisions is to encourage the disclosure of wrongdoing that is against the public interest, ensure that all disclosures are thoroughly investigated, and provide the fullest possible protection against reprisal for employees who report wrongdoing in good faith.

The BAO is committed to maintaining the highest standards of integrity and accountability. All employees must report suspected wrongdoing, and all disclosures will be investigated in accordance with these provisions to uphold public confidence in the delivery of the BAO's mandate.

This policy applies to all employees, officers, board members, contractors, consultants, volunteers, and any individuals engaged in activities related to the BAO.

This policy does not apply to matters for which there are other established processes for the reporting and investigation of conduct, including, but not limited to the following:

- a) Workplace Violence and Harassment Policy
- b) Complaint Policy
- c) Health and Safety
- d) Human Rights

2. Definitions

- **Confidentiality:** The obligation to protect the identity of whistleblowers and the information they provide unless disclosure is required by law.
- **Good Faith Report:** A report made with reasonable belief that misconduct has occurred, regardless of whether it is ultimately substantiated.
- **Misconduct:** Any violation of laws, regulations, policies, ethical standards, or financial mismanagement that could negatively impact the Organization.

- **Reprisal:** Any adverse action taken against a whistleblower for reporting misconduct, including but not limited to:
 - (a) terminating or threatening to terminate the whistle-blower’s employment, contract, position, or office;
 - (b) demoting, disciplining, or suspending, or threatening to demote, discipline or suspend, a whistle-blower from their employment, position, or office;
 - (c) imposing or threatening to impose a penalty, or withholding or threatening to withhold a benefit, related to the whistle-blower’s employment, contract, position or office;
 - (d) intimidating or coercing a whistle-blower in relation to their employment, contract, position, or office; or
 - (e) otherwise detrimentally affecting the whistle-blower by any act or failure to act, regardless of whether the act or failure to act is related to the whistle-blower’s employment, contract, position, or office, if any.

- **Whistleblower:** An individual who reports a concern in good faith under this policy.

- **Wrongdoing:** refers to any act or omission by a BAO employee, contractor, officer, or Director that, in the view of the reporting individual, is (or is suspected to be) illegal, unethical, or materially contrary to BAO policies. This includes, but is not limited to:
 - a) A violation of any applicable law, rule, or regulation (e.g., theft)
 - b) A breach of a BAO Code of Conduct
 - c) Deliberate and material misstatements, errors, or omissions in the preparation, evaluation, review, or audit of financial statements or records
 - d) Fraud, defined as an intentional act or deception undertaken to obtain personal gain, directly or indirectly
 - e) Material noncompliance with BAO’s internal policies
 - f) An act or omission that creates a substantial and specific threat to the life, health, or safety of BAO employees or other stakeholders

3. Commitment to Ethical Conduct and Accountability

The Bereavement Authority of Ontario (the “BAO”) is committed to fostering a culture of integrity, transparency, and accountability. The BAO encourages all directors and employees to report concerns regarding practices, procedures, or policies that may constitute organizational wrongdoing. Such concerns should be raised as early as possible to ensure prompt and effective resolution.

The BAO will take all reasonable steps to investigate reported concerns thoroughly and, where necessary, implement appropriate corrective action. The BAO strictly prohibits reprisals, harassment, discrimination, or victimization against individuals who, in good faith, report evidence of activities that contravene ethical standards or Canadian or provincial laws and regulations.

Responsibility of Employees and Board Members

All employees and board members have a duty to report any known or suspected misconduct by individuals acting on behalf of the BAO. Misconduct includes, but is not limited to:

- Fraud, theft, or misappropriation of resources
- Falsification of company records
- Conflicts of interest
- Unauthorized disclosure of personal, confidential, or proprietary information
- Violations of legislation, regulations, or safety and security standards
- Malicious damage to property

Reports should be made in accordance with the Reporting Procedures outlined below. The Director of Corporate Services and/or Legal Counsel is available to assist employees and board members in determining whether misconduct has occurred and identifying the appropriate reporting process.

The following policies and by-laws may also provide guidance when evaluating concerns:

- Code of Conduct By-Law
- Procurement Policy
- Complaints Policy
- Access and Privacy Code

Responsibility of the Board of Directors

The Board of Directors has a fiduciary duty to safeguard the BAO's integrity by preventing and responding immediately to illegal acts, abuses of power, or betrayals of the public trust by directors, employees, contractors, subcontractors, or others involved in delivering the BAO's mandate. This responsibility is fulfilled through the establishment and enforcement of robust governance policies.

Each Director has an obligation to immediately report any known or suspected illegal act, abuse of power, or breach of public trust. Such reports must be made directly to the Chair of the Board, unless the act to be reported appears to have been perpetrated by the Chair of the Board, in which case the act in question must be reported to the Chair of the Governance and Nominations Committee.

Responsibility of Employees

All employees—whether full-time, part-time, temporary, or permanent—are obligated to report evidence or reasonable suspicion of misconduct through the established internal reporting channels.

Reports should be submitted as soon as possible following the discovery of the alleged wrongdoing.

Protection Against Reprisal

The BAO is committed to ensuring that individuals who report concerns in good faith are protected from reprisal. Reprisal includes any adverse action, whether direct or indirect, taken against a

whistleblower as a consequence of their report. This includes, but is not limited to, dismissal, demotion, harassment, discrimination, or other forms of retaliation.

Any individual found to have engaged in reprisals will be subject to appropriate disciplinary action, up to and including termination of employment or removal from the Board.

4. Reporting Procedures

Allegations received by management and human resources must be immediately reported to the CEO/Registrar. If the CEO/Registrar is implicated in the allegation, it should be reported to the Chair of the Board. If the Chair of the Board is implicated, the allegation should be directed to the Chair of the Governance and Nominations Committee.

4.1 Anonymous Reporting

Employees may remain anonymous when reporting suspected wrongdoing

4.2. Reports may be made through one or more of the following confidential channels:

- **Email:** privacyofficer@thebao.ca
- **Mailing Address:** 100 Sheppard Ave East, Suite 505 Toronto, Ontario M2N 6N5
- **In-person Report:** Directly to the CEO/Registrar or General Counsel.
- **Anonymously:** Represented by a lawyer where the lawyer submits the complaint in writing online, or sends it by mail to the address stated in Section 4.2

4.3 Disclosure of Wrongdoing in Good Faith

Any employee who knowingly makes a false complaint in bad faith or who knowingly makes a false or misleading statement intended to mislead an investigation of a complaint may be subject to disciplinary action up to and including dismissal.

5. Confidentiality

The BAO is committed to maintaining the highest standards of confidentiality in all investigations. Every effort will be made to protect the identity of individuals involved, including those who report wrongdoing in good faith and those who are the subject of allegations, to the fullest extent possible.

During an investigation, all reasonable measures will be taken to preserve confidentiality. Investigation findings will only be shared with one or more of following: the Chair of the Board, the CEO/Registrar, Director of Corporate Services and General Counsel, unless any of the aforementioned is the subject of a whistleblower complaint. Such disclosures will be limited to the extent necessary to ensure a thorough, effective, and complete investigation.

Any individual who breaches confidentiality may be subject to legal action or disciplinary measures, up to and including dismissal.

6. Investigations and Outcomes

All disclosures of alleged wrongdoing will be investigated by the BAO. Depending on the nature and scope of the allegation, the BAO may refer responsibility to the BAO General Counsel, or an external

investigator. The responsibility to ensure such investigations are appropriately conducted remains with the CEO/Registrar.

The CEO/Registrar will report on the status of any ongoing investigation of alleged wrongdoing to the Board of Directors and will report the outcome of the investigation to the Board of Directors unless the investigation reveals evidence of wrongdoing by a member of the Board of Directors.

Decisions to prosecute or refer the investigation results to the police or other regulatory agency for independent investigation will be made through a consultative approach among the CEO/Registrar, Board of Directors, Legal Counsel, and Human Resources.

6.1 Right to Respond

The individual subject to allegations will be provided a fair and reasonable opportunity to respond as part of the investigation process.

6.2 Remedies and Corrective Actions

- If an investigation substantiates a report, corrective action will be taken, which may include disciplinary measures, policy changes, financial restitution, or legal action.
- Employees found to have engaged in misconduct will face disciplinary actions, up to and including termination.
- Systemic issues identified during an investigation will be addressed through organizational improvements and policy changes.

7. Protection from Reprisal

No individual shall retaliate against a BAO employee for any of the following actions:

- Seeking information or advice about making a disclosure of wrongdoing
- Making a disclosure of wrongdoing in good faith
- Initiating or cooperating in an investigation or any process related to a disclosure of wrongdoing
- Appearing as a witness, providing evidence, or participating in any proceeding related to the wrongdoing
- Alleging or reporting a reprisal
- Being suspected of engaging in any of the above actions

While the BAO is committed to protecting individuals from reprisal, this protection may be limited if an employee's identity cannot be confirmed.

7.1 Reporting and Investigating Reprisal

An employee who believes that they are the subject of a reprisal following a disclosure of wrongdoing shall notify the Director of Corporate Services.

An employee informed of, or who becomes aware of a reprisal against an employee, has a duty to notify the Director of Corporate Services or BAO General Counsel. They will notify the

CEO/Registrar immediately and will undertake to ensure that the employee is protected from any further reprisal.

Allegations of reprisal will be investigated.

Where the investigation substantiates the allegations or reprisals, the employees involved will be subject to disciplinary action up to and including dismissal. The CEO/Registrar, Director of Corporate Services and Legal Counsel will consult to determine and take appropriate actions to stop, reverse, or remedy a reprisal against an employee.

8. Training and Awareness

To ensure that all individuals covered by this policy understand their rights and responsibilities, the BAO will provide regular training and awareness initiatives. These initiatives will include:

- **Policy Orientation:** New employees, board members, and volunteers will receive training on the Whistleblower Policy as part of their onboarding process. This will include an overview of how to identify and report suspected wrongdoing, the protections provided, and the reporting channels available.
- **Mandatory Annual Refresher Training:** The BAO will conduct annual refresher sessions for all employees and stakeholders to reinforce understanding of the policy, reporting procedures, and protections against reprisal.

9. Monitoring and Review

The BAO is committed to ensuring that this Whistleblower Policy remains effective, relevant, and aligned with best practices and legal standards. To achieve this, the following monitoring and review processes will be implemented:

- **Annual Review:** The policy will be reviewed annually by the Director of Corporate Services, in consultation with Legal Counsel and Human Resources, to assess its effectiveness and identify any necessary updates.
- **Reporting and Oversight:** The CEO/Registrar will provide the Board of Directors with a summary report on whistleblower activity. This report will include the number and types of disclosures received, the status and outcomes of investigations, and any systemic issues identified, but not the substance of any allegations of misconduct.

10. Accountability and Oversight

- The Chair of the Board of Directors shall confirm that all employees of the BAO have been made aware of this policy.
- The Board of Directors will oversee the implementation and enforcement of this policy.
- The CEO/Registrar is responsible for enforcing the policy and ensuring a culture where whistleblowing is encouraged and protected.
- The General Counsel will maintain records of all reports and investigations securely and confidentially.

- The BAO will provide periodic training on whistleblower protections and reporting mechanisms to all employees and stakeholders.