



## Whistleblower Policy

### PURPOSE

CENGN shall use this policy to ensure a workplace committed to lawful and ethical behaviour in all its activities. This policy ensures compliance with applicable laws, regulations and policies and reflects CENGN's core values.

This policy is intended to:

1. Prevent or detect and correct improper activities; such as actions that:
  - a. Cause or may cause incorrect financial reporting;
  - b. Are unlawful;
  - c. Are an abusive use of power or authority for any unauthorized purpose;
  - d. Are not in line with CENGN's Conflict of Interest Policy, Confidentiality Non-Disclosure Agreement;
  - e. Involve a significant threat to the health and safety of employees and/or the general public;
  - f. An employee believes that he or she is being asked to commit a wrongdoing;
  - g. Are not in line with the CENGN's other written, approved and communicated policies;
  - h. Otherwise amount to serious improper, unprofessional, or unethical conduct;
2. Obligate each employee to report what they in good faith believe to be a material violation of law or policy or questionable accounting or auditing matter by the organization; and
3. Protect reporting individuals from retaliatory action.

### SCOPE

This policy governs the definitions, procedures, and whistleblower protection for all employees.

### DEFINITIONS

#### Violation

Knowingly or through ignorance, incompetence or lack of care, commits an act or arranges for an act to be committed that leads, or will likely lead to, or fails to provide their fiduciary responsibility and diligence, in ensuring that all financial and operating matters are in accordance with accepted applicable accounting practices and CENGN written, ratified and communicated policies. In addition, violations of applicable government laws and regulations within the jurisdictions of operation are included. This shall include violations of domestic and applicable foreign corruption acts.

#### Retaliation

Occurs when an employee is punished for making a complaint in good faith. Retaliation could include but is not limited to; negative job action, harassment, or any other action that is meant to deter or punish an employee from making a complaint.

### POLICY STATEMENT

All employees must comply with this policy, which is to report any unlawful or unethical behaviour, violations or suspected violations to any applicable laws, regulations or policies.

Created: September 2017  
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Last Revised: February 2018  
Revision Notes: General Wording  
Next Revision: February 2019



Incidents of non-compliance with this policy, or procedures herein, must be reported to the Human Resources Department. Incidents of employee non-compliance may also be reported to the President and CEO or the Chair of the board of directors.

### **Reporting Violations**

Prior to making a report, employees should consider discussing the potential violation with their supervisor or another person who may be able to help resolve the matter. However, where a potential violation continues to be unresolved following such a discussion, or where it is not possible for the employee to discuss the potential violation with their supervisor (or where the employee is uncomfortable doing so) or where the potential violation is time sensitive, the employee should report the potential violation as explained below.

Employees are obligated to report any serious offences or serious potential offences in areas such as misstatements in accounting, acts of corruption, theft and must disclose violations via email to a member of CENGN's executive team or to the Chair of CENGN's Board of Directors to [boardchair@cengn.ca](mailto:boardchair@cengn.ca)

Should the issue relate to a non-financial complaint (ex: harassment, violation of employment standards, dangerous or improper work environment, etc.) a report can be made to CENGN's Human Resources department or the President and CEO.

### **Handling of Reported Violations**

Except where the Chair of the Board of Directors has been contacted directly and deems that the established process is inappropriate, the President and CEO is responsible for investigating and resolving all reported complaints and allegations concerning any violations and, at his/her discretion, shall advise the Chair of the Board of Directors.

In cases where the Chair of the Board of Directors has been contacted directly, the investigation and resolution of the reported complaint may bypass the President and CEO and be made the responsibility of the Board of Directors.

### **Reporting on Compliance Activity**

The President and CEO is required to report annually to the Executive Committee of the Board any whistleblower activity and the compliance activity he/she has taken under this policy to investigate and resolve the reported activity. Should the violation have potential consequences of significant monetary liability, the CEO shall report such an incident to the Board immediately.

### **No Retaliation**

Any employee who in good faith reports a suspected violation shall not suffer harassment, retaliation or adverse employment consequences. This includes employees who may have been called as witnesses. An employee who retaliates against someone who has reported a suspected violation in good faith is subject to discipline up to and including termination of employment and, if appropriate, may be reported to the proper external authorities. However, should the reporting employee(s) be active or complicit in an inappropriate action, they are obligated to cease their participation in such activity and to report the activity immediately. It must be noted that reporting such activity where the reporter was complicit, will not protect them from consequence.

### **Acting in Good Faith**

Any employee filing a complaint concerning a violation or suspected violation must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove to be



unsubstantiated, and which prove to have been made maliciously or were known to be false will be viewed as an offense warranting disciplinary action up to and including termination of employment.

**Investigation**

Employees may do research to ensure their complaint is valid and not false, however employees should not conduct their own investigations into the matter, especially if the violation is outside of their expertise and / or day to day areas of responsibility and should report the potential breach. This is designed to protect the employee and not impede or contaminate any official resultant investigations.

**Confidentiality**

Complaints or suspected violations are to be kept confidential by the reporting authority. The complainant may request to remain anonymous. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**EXCEPTIONS**

An employee who has engaged in the activity in question will not be granted immunity nor will they be protected by this policy, for reporting the activity.

**CENGN Whistleblower Policy - Employee Acknowledgement**

I hereby acknowledge that I have received a copy of the Whistleblower Policy. I have read this policy and procedure and clarified any questions regarding its provisions. I agree to comply with all the requirements contained therein and understand that appropriate disciplinary action will be taken if I am found in violation of the policy.

Employee Name: \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_