



THE CALGARY FOUNDATION GOVERNANCE DOCUMENTS

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Purpose and Application

The Calgary Foundation “TCF” is committed to the highest standards of integrity, honesty, ethical behavior, openness, and accountability as set out in its Code of Ethics and Standards.

The Code of Ethics and Standards (the “Code”) for The Calgary Foundation requires directors, officers, employees, volunteer committee members, and independent contractors and agents that represent TCF (“TCF Personnel”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and to carry them out honestly, with integrity and in accordance with all applicable laws and regulations including human rights regulations and racial equity matters. However, it is possible that intentional and unintentional violations of the Code, applicable laws and regulations may occur. When these violations do occur, TCF has a responsibility to investigate and, where appropriate, to report to the appropriate bodies, these violations and the actions that TCF has taken to address them.

This policy sets out the procedures for TCF Personnel to report, in good faith, violations, or potential suspected violations, of the Code, applicable laws and regulations.

This policy is also intended to provide a method for suppliers, grant recipients, donors, consultants, (“Other Stakeholders”) to voice their concerns regarding TCF’s conduct.

TCF has an open-door policy and encourages TCF Personnel to talk to managers or other appropriate management personnel about their concerns involving illegal or unethical behaviour and the best course of action to take. TCF Personnel can also submit confidential and/or anonymous reports or complaints of Code violations as set out below. Managers are required to report suspected violations to the President & CEO. When the individual is not satisfied or is uncomfortable following the organization’s open-door policy, they should contact any one of the President & CEO, the Board Chair or Vice Chair directly.

Whenever practical, reports should be in writing. Reports may be submitted anonymously. However, it should be recognized that anonymity may hinder an investigation.

What is a Reportable Conduct?

TCF Personnel and Other Stakeholders may make reports (“Reports”) under this Policy relating to good faith concerns about any actual, potential or suspected violation of the Code or applicable laws including:

- any matter that involves a significant threat to the health and safety of other TCF Personnel and/or the general public;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of TCF;



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- fraud or deliberate error in the recording or maintaining of financial records of TCF;
- deficiencies in, or non-compliance with, TCF's system of internal controls;
- misrepresentations or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of TCF;
- deviations from full and fair reporting of TCF's financial condition;
- bribery, corruption or undisclosed conflict of interest;
- false expense claims or other misappropriation of TCF property;
- any other actual, potential or suspected violations of the Code or applicable laws;
- any circumstance where TCF Personnel believes that they are being asked to commit a wrongdoing (together, "Reportable Matters").

TCF Personnel, excluding employees, and Other Stakeholders, may in addition, make Reports about:

- any matters that involve human rights regulations including but not limited to discrimination, harassment, bullying, disrespectful behavior and/or racial inequity.

TCF employees must submit complaints related to Workplace Harassment to the already existing Calgary Foundation Support Line.

How To Make a Report

A. General

Reports made under this Policy must be made truthfully and in good faith and they should describe the Reportable Matter in as much detail as possible, including dates, individuals or witnesses involved and any supporting material or evidence that may be relevant to the Reportable Matter.

TCF Personnel and Other Stakeholders (the "Reporting Person") may make Reports to the President & CEO of TCF (the "Confidential Designee"). Reports should be addressed to the President & CEO at 1180, 105 12th Avenue S.E., Calgary, Alberta T2G 1A1 and marked "Confidential". Reports may also be submitted by email at EFriesen@calgaryfoundation.org.

Prior to making any Report, the Reporting Person should try to discuss the issue with their manager or appropriate management personnel. If the issue remains unresolved, if discussion is not possible, if the Reporting Person is uncomfortable, or if the matter is time-sensitive, they should submit a Report to the Confidential Designee.

If the matter involves TCF's President & CEO, or if the Reporting Person is not confident the President & CEO will address the matter appropriately, then the Reporting Person should send the report to the Board Chair and Vice Chair in an envelope marked confidential.



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B. Anonymous Reports

Reports may be made on an anonymous basis to the Confidential Designee or as described below. Although all reasonable steps will be taken by TCF to maintain anonymity of a person who makes a Report on an anonymous basis, the source or nature of the Report, or the steps required to be taken to investigate the Report, may as a practical matter make it difficult or impossible to maintain such anonymity or when TCF may be required by law to reveal the name of the Reporter.

External Whistleblower Line

This Policy allows TCF Personnel and Other Stakeholders to submit anonymous Reports through Cenera, a confidential third-party reporting service retained by TCF, by any of the methods set forth below:

By Phone: 403-294-3795. A qualified agent will be available during regular business hours Monday – Friday. This person will take the information without asking for the name or personal information of the TCF Personnel making the Report

In Writing Online: cfwhistleblowerline@cenera.ca which is a email address that asks general questions about the Reportable Matter, also without asking for the name or personal information of the TCF Personnel making the Report.

In both cases, the confidential Report, not including any names, will be forwarded to the designate in the President & CEO's office or the Board Chair or Vice Chair if requested or appropriate in a secure environment for further action.

Receipt of Reports by Others

All Reports received by the Confidential Designee will be reviewed promptly and if the Report relates to a questionable accounting or audit matter or if the Confidential Designee otherwise determines that it is required by the nature of the Report, the Report will immediately be brought to the attention, and reviewed under direction, of the Chair of the Audit Committee and, if appropriate, Vice President, Finance. The Vice President, Governance and Human Resources will ensure that the appropriate Audit Committee members and the Vice President, Finance are kept informed on all situations involving actual or suspected fraudulent activity unless the subject matter of the Report requires otherwise.

The Vice President, Governance and Human Resources will maintain a log of all complaints or reports that are received, tracking their receipt, investigation and resolution. The Vice President, Governance and Human Resources will also report complaints received and investigated under this Policy to the Board of Directors. Records pertaining to a Report about a Reportable Matter are the property of TCF and will be retained in accordance with TCF's record retention policies.



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Treatment and Investigation of Reports

A. Confidentiality

All Reports will be treated as confidential, whether or not made anonymously, and Reports will only be accessible to people that the Confidential Designee, the Board Chair and Vice Chair determine have a “need to know”. Ordinarily, a need to know arises from an obligation to investigate or to take remedial or disciplinary action on the basis of the information contained in the Report. For clarity, sharing information about a Report in a manner required by this Policy will not be considered a breach of confidentiality.

Unless the Report has been made on an anonymous basis, the Confidential Designee will advise the person who made the Report when the Report has been received by the Confidential Designee and when the investigation (if any) has been completed.

The Confidential Designee is responsible for assessing and evaluating Reports and for conducting or coordinating the conduct of investigations. In determining whether a Report should be investigated and the extent of investigation to be made in respect of a Report, the Confidential Designee, in consultation with the Board Chair and Vice Chair if the Confidential Designee determines it is appropriate, will consider whether the facts asserted allege a violation of the Code, applicable law or other TCF policy together with the following factors, among others:

- Who is the alleged wrongdoer?
- What is the nature of the alleged wrongdoing?
- How serious is the alleged wrongdoing?

In certain cases, the Confidential Designee, in consultation with TCF’s external legal advisor selected for this matter, may determine that a report should be made to the police or other law enforcement or regulatory agency where it appears that illegal activity or a regulatory breach has or may have occurred. Independent investigators may be engaged where the situation warrants it.

Reports relating to questionable accounting or audit matters, fraud or those of a criminal nature shall be brought by the Confidential Designee to the Vice President of Finance and the Board Chair and Vice Chair to determine the appropriate investigation process and participants in the investigation.



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At any time during the investigation of a Report, the Confidential Designee in consultation with the Vice President of Finance may determine that it is appropriate to notify TCF outside financial statements auditors about the submission of the Report or about the progress of the investigation and may provide sufficient detail to allow for appropriate consideration by such parties without compromising the confidential or anonymous nature of the Report when possible.

During the investigation of a Report, TCF Personnel who are the subject of an investigation may be placed on an administrative paid leave when determined by the selected legal advisor to be appropriate and such leave is not to be interpreted as an accusation or a conclusion of guilt or innocence of any individual, including the person on leave. TCF Personnel who are informed that they are the subject of an investigation or inquiry relating to a Report will be informed of the completion of the investigation or inquiry. Any TCF Personnel who are investigated will be given an opportunity to be heard prior to the taking of any disciplinary action against them.

At the conclusion of any investigation or inquiry relating to a Report, the Confidential Designee, in consultation with the Board Chair and Vice Chair shall promptly inform the Board of Directors of any proposed remedial action in a written letter. The Chair of the Audit Committee will make a recommendation to the Board of Directors if appropriate in the circumstances.

TCF Personnel and Other Stakeholders who made the Report will not be advised of the results of the investigation or inquiry (if any) unless the Board Chair and Vice Chair determines otherwise.

Records pertaining to a Report about a Reportable Matter are the property of TCF and will be retained in accordance with TCF's privacy and information security policies and procedures.

All TCF Personnel and Other Stakeholders have an obligation to cooperate and comply with any investigation or inquiry initiated by the Confidential Designee pursuant to this Policy and as set out in the Code.

Protection of Reporting Persons

TCF will not permit any form of reprisals (including discharge, demotion, suspension, threats, harassment or any other form of discrimination) by any person or group, directly or indirectly, against any TCF Personnel or Other Stakeholders who, truthfully and in good faith:

- Reported a Reportable Matter;
- Lawfully provided information or assistance in an investigation regarding a Reportable Matter;
- Filed, caused to be filed, testified, participated in or otherwise assisted in a proceeding related to a Reportable Matter;



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- Provided a law enforcement officer with truthful information regarding the commission or possible commission of an offence, unless the individual reporting is one of the violators; or
- Provided assistance to the Confidential Designee, the Audit Committee, management or any other person or group in the investigation of a Report.

TCF Personnel should never have any fears about raising concerns truthfully and in good faith based on their reasonable beliefs, even if they are later found to be mistaken. Speaking up is a behaviour to be encouraged. However, TCF ensures representatives are protected from accusations that are frivolous or malicious, such as allegations made in bad faith or to pursue a personal grudge and making any such accusations is a violation of the Code.

The Confidential Designee, the Board Chair and Vice Chair and any persons involved in or retained to assist in an investigation of a Report must take all reasonable steps to not reveal the identity of any person who reports a Reportable Matter anonymously, unless required to so by law.

Questions

Any questions concerning this policy should be directed to the Board Chair or Vice Chair or Vice President of Governance & Human Resources.