

<b>SECTION: Key Policies</b>		
<b>SUBJECT: Whistleblower Policy</b>		
POLICY NO: 2.5.0	EFFECTIVE DATE: December 2011	PAGE: 1 of 6
SUPERSEDES POLICY DATED: October 19, 2006		APPROVED BY:

**POLICY STATEMENT:**

The Association is committed to the highest ethical standards. We do this by conducting our business with maximum integrity and by achieving full compliance with all applicable laws, rules, and regulations. In line with this commitment, the Association provides an avenue for Association employees, volunteers and other stakeholders to raise any concerns they may have about the subjects covered by this policy and to be assured that in making complaints they will be protected from reprisal or victimization for raising their concerns in good faith.

This policy covers instances where an employee, volunteer or other stakeholder has evidence of activity (“Reportable Activity”) by any Association officer, employee, volunteer or retained consultant (including external auditors) that to his/her knowledge constitutes:

- Accounting, auditing, or other financial reporting fraud or misrepresentation;
- Violations of federal or provincial laws that could result in fines or civil damages payable by the Association, or that could otherwise significantly harm the Association’s reputation or public image;
- Unethical business conduct in violation of any Association corporate policy, including, but not limited to the Code of Conduct;
- Danger to the health, safety, or well being of employees, volunteers and/or the general public.

Complaints that are not made in good faith will be viewed as a serious offence and may be subject to discipline up to and including discharge in the case of employees, and/or the severing of the relationship with volunteers, suppliers, or other stakeholders.

The Association will not permit any employees or volunteers to harass, retaliate or discriminate against those other employees, volunteers and stakeholders (the Complainant) who, in good faith, report a Reportable Activity. Retaliation in any form will not be tolerated and should be reported using the channels detailed below.

Any violation of this Policy may subject the violator to disciplinary action, which may include, in appropriate circumstances, termination of employment or legal action.

SECTION: <b>Key Policies</b>		
SUBJECT: <b>Whistleblower Policy</b>		
POLICY NO: 2.5.0	EFFECTIVE DATE: December 2011	PAGE: 2 of 6
SUPERSEDES POLICY DATED: October 19, 2006	APPROVED BY:	

**PURPOSE:**

To encourage employees and others to raise serious concerns within the Association.

**SCOPE:**

All Employees, volunteers and stakeholders.

**PROCEDURE:**

A Complainant may submit their complaint in writing to the Chief Financial Officer and Vice President, Organizational Excellence and Shared Services by completing the report form (Exhibit A). Completed Report Forms should be sent to the above individual by e-mail or by regular mail.

A Complainant may remain anonymous. (Note: if the Complainant wishes to remain anonymous, they should not e-mail the Report Form from their Association account.) However, in order to allow for a better investigation of a complaint, the complainant should consider identifying themselves by giving their name, their telephone number and other contact information. Even if such contact information is not provided, the substance of the complaint will be treated with utmost confidence and not discussed with others except to the minimum extent necessary to conduct a complete and fair investigation. In all cases, the person who is alleged to have committed the infraction will be made aware of the complaint at an appropriate point during the investigation.

**Providing Details on the Subject Matter of the Complaint**

Whether the Complainant chooses to identify themselves or not, they should give as much information as possible on the subject matter of the complaint so that the information is sufficient to enable a full investigation. Such information should include details as to where and when the incident(s) occurred, the names and titles of the individuals involved and as much other relevant detail as the reporting individual can provide.

Upon receiving notice in writing of a Reportable Activity the action taken will depend on the nature of the Reportable Activity. Complaints will be handled in one of the following ways:

SECTION: <b>Key Policies</b>		
SUBJECT: <b>Whistleblower Policy</b>		
POLICY NO: 2.5.0	EFFECTIVE DATE: December 2011	PAGE: 3 of 6
SUPERSEDES POLICY DATED: October 19, 2006		APPROVED BY:

### **Internal Investigation**

The Chief Financial Officer and Vice President, Organizational Excellence and Shared Services is responsible for investigating and resolving most types of reports made under this Policy. In certain circumstances, this individual may refer the matter to, or seek the assistance of, employees or others depending upon the nature of the Reportable Activity. For example, if the Reportable Activity relates to a safety concern, they may refer the Reportable Activity to an appropriate safety representative or committee. However, under no circumstances will a matter be referred to an employee of the Association who is the subject of any Reportable Activity or is otherwise an inappropriate person to assist with the investigation.

### **Investigation by the Audit Committee**

If any Reportable Activity involves:

- (i) questionable accounting or other matters which, if true, has, or even could have the potential to have, a material effect on the Association's financial position or its future prospects; or
- (ii) an alleged impropriety involving an Officer or employee of the Association.

In either case, the allegation will immediately be forwarded to the Chairman of the Audit Committee, who in his/her discretion, may call a meeting of the Audit Committee to discuss the matter (and shall, in any event, disclose the substance of the complaint at the next regularly scheduled meeting of the Audit Committee). The Audit Committee may then, by majority vote, commence an investigation of the Reportable Activity (or transfer such investigation to a specially appointed committee of the Board). The Audit Committee or special committee may enlist the assistance of one or more employees and outside legal, accounting or other advisors, as may be appropriate to conduct the investigation.

### **Investigation by Chair of the Audit Committee**

If the complaint concerns the President and Chief Executive Officer, and/or the Chief Financial Officer and Vice President, Organizational Excellence and Shared Services and/or a Board member, it should be directed immediately to the Chairman of the Audit Committee of the Association's Board.

SECTION: <b>Key Policies</b>		
SUBJECT: <b>Whistleblower Policy</b>		
POLICY NO: 2.5.0	EFFECTIVE DATE: December 2011	PAGE: 4 of 6
SUPERSEDES POLICY DATED: October 19, 2006		APPROVED BY:

**Investigation by Chair of Board**

If the complaint concerns the Chair of the Audit Committee or one of its members, it should be directed immediately to the Chair of the Board.

**Reports to the Audit Committee**

The Chief Financial Officer and Vice President, Organizational Excellence and Shared Services will advise the Audit Committee of all complaints (and the summary results of investigations) on a quarterly basis.

Human Resources shall retain any reports of Reportable Activity and any resulting investigations for a period of not less than seven (7) years. Such preservation obligation shall include the making of written summaries of any oral complaints or reportable activity.

**OPTIONS AVAILABLE:**

Not Applicable

**ACCOUNTABILITY:**

Complainants are accountable to act in good faith when reporting any Reportable Activity.

**ADMINISTRATION:**

Human Resources, 522 University Avenue, Suite 1400, Toronto, Ontario M5G 2R5

**CONTACT:**

Chief Financial Officer and Vice President, Organizational Excellence  
and Shared Services

Chair, Board of Directors

Chair, Audit Committee

**RELATED REFERENCES:**

Code of Conduct

**FORMS/PAPERWORK:**

**Exhibit A** – Complaint Report Form

**Exhibit B** - Contact Information

SECTION: <b>Key Policies</b>		
SUBJECT: <b>Whistleblower Policy</b>		
POLICY NO: 2.5.0	EFFECTIVE DATE: December 2011	PAGE: 5 of 6
SUPERSEDES POLICY DATED: October 19, 2006		APPROVED BY:

## Exhibit A

### Complaint Report Form

Your name (*optional – you may submit your complaint anonymously*):

\_\_\_\_\_  
 Region/Operation/Department (*optional*):

\_\_\_\_\_  
 Supervisor (*optional*):

\_\_\_\_\_  
 Telephone (*optional*):

\_\_\_\_\_  
 E-mail (*optional*):

\_\_\_\_\_  
 CDA WILL TREAT ALL REPORTS MADE UNDER THIS POLICY AS CONFIDENTIAL TO THE FULLEST EXTENT THAT IS CONSISTENT WITH CONDUCTING A FULL AND FAIR INVESTIGATION. EVEN IF YOU MAKE A REPORT UNDER THIS POLICY AND DISCLOSE YOUR IDENTITY, THE ASSOCIATION WILL EXERCISE CARE TO KEEP CONFIDENTIAL YOUR IDENTITY UNTIL A FORMAL INVESTIGATION IS LAUNCHED. AT THAT POINT, YOUR IDENTITY WILL BE DISCLOSED TO OTHER INDIVIDUALS ONLY TO THE EXTENT NECESSARY TO CONDUCT A COMPLETE AND FAIR INVESTIGATION.

Describe Reportable Activity:

\_\_\_\_\_  
 \_\_\_\_\_

Date you became aware of Reportable Activity: \_\_\_\_\_, 20\_\_

Reportable Activity is: \_\_\_ Ongoing \_\_\_ Completed \_\_\_ Unclear whether ongoing or completed

Region/Operation/Department suspected of Reportable Activity:

\_\_\_\_\_

Individual(s) suspected of Reportable Activity:

\_\_\_\_\_  
 \_\_\_\_\_

How did you become aware of the Reportable Activity?

\_\_\_\_\_  
 \_\_\_\_\_

Describe steps, if any, you took prior to completing this Report Form (e.g., informed supervisor

\_\_\_\_\_  
 \_\_\_\_\_

SECTION: <b>Key Policies</b>		
SUBJECT: <b>Whistleblower Policy</b>		
POLICY NO: 2.5.0	EFFECTIVE DATE: December 2011	PAGE: 6 of 6
SUPERSEDES POLICY DATED: October 19, 2006		APPROVED BY:

## **Exhibit B**

**Contact Information** – if mailing: mark **CONFIDENTIAL** on the envelope

Walter Kurz  
 Chief Financial Officer and Vice President,  
 Organizational Excellence and Shared Services  
 Canadian Diabetes Association  
 1400-522 University Avenue  
 Toronto, ON M5G 2R5  
 (416) 408-7010 (Bus)  
 (416) 214-1899 (Fax)  
[walter.kurz@diabetes.ca](mailto:walter.kurz@diabetes.ca)

Doug MacNamara  
 Chair, Board of Directors  
 Canadian Diabetes Association  
 1400-522 University Avenue  
 Toronto, ON M5G 2R5  
 (403) 762-5100 (Bus)  
 (403) 762-2110 (Fax)  
 E-mail: [board.chair@diabetes.ca](mailto:board.chair@diabetes.ca)

Kelvin Tran  
 Chair, Audit Committee  
 Canadian Diabetes Association  
 1400-522 University Avenue  
 Toronto, ON M5G 2R5  
 (416) 308-0216 (Bus)  
 (416) 308-5094 (Fax)  
 E-mail: [kelvin.tran@diabetes.ca](mailto:kelvin.tran@diabetes.ca)