



# Whistleblower Policy

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## 1. Policy

All employees, Board members, contractors and agents engaged in operational and governance activities have the responsibility to report instances of misconduct to the Executive Director, the Treasurer, or the Board Chair, depending on the nature of the allegation as outlined in the policy.

The identity of individuals who report misconduct will be protected from disclosure to the extent practicable and individuals who report in good faith will be protected from reprisals.

Persons against whom an allegation of misconduct is made will be treated fairly and allegations of misconduct will be fully investigated as efficiently as possible and resolved as appropriate.

## 2. Purpose

The purpose of this policy is to ensure there is a procedure to report, investigate, and act upon allegations of wrongdoing within the financial management system and allegations with respect to any legal, governance, operational or policy violations, and to provide protection to persons who come forward with these reports in good faith.

## 3. Scope

This policy applies to the Board of Directors, Officers, employees, contractors, agents, volunteers and members of The Land Conservancy of BC (TLC).

## 4. Definitions

**“Board Inquiry Committee”** is a special ad hoc committee struck by the Board Treasurer when alleged misconduct or wrongdoing is brought forth through to either the Executive Director, Board Chair, or the Board Treasurer

**“Misconduct or Wrongdoing”** includes any material breach of TLC’s bylaws, policies, and procedures (specifically, but not limited to those that relate to financial administration), and its conflict of interest provisions. Misconduct or Wrongdoing includes the following:

- Questionable accounting practices and inadequate internal accounting controls;
  - Inappropriate recording or reporting of revenues, or lack thereof
  - Inappropriate classification of assets and/or liabilities
- Misleading or coercion of auditors;
- Preparation of fraudulent or misleading financial information;
- Intentional deception for personal gain;
- Material misrepresentation<sup>1</sup> in disclosures made by or on behalf of TLC;
- Theft of physical or intellectual property;
- Misappropriation of funds – use of TLC funds for personal gain **or unauthorized uses**, including any expenditures, acceptance of liability or other transactions that do not have the proper authorizations;

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<sup>1</sup> Defined for the purposes of this policy as being \$5,000 or greater.

- Embezzlement of TLC assets (financial and non-financial) by an individual or group of individuals;
- Unethical behaviour including breach of conflict of interest or code of conduct policies;
  - Receiving personal kickbacks or gifts from contractors or vendors which could create bias in the tendering process (excludes nominal gifts or business lunches within reasonable price limits);
  - Inappropriate projects for the benefit of a landowner or business, and not necessarily in the Organization's interest.
- Illegal activities;
- Gross mismanagement - a deliberate act or an omission demonstrating wilful disregard for the efficient and effective management of TLC's resources;
- Knowingly violating the BC Personal Information Protection Act, the Societies Act, TLC bylaws, policies and/or procedures that may have significant adverse implications to TLC.

## 5. Responsibilities

(1) **All persons** identified in the following sections are responsible for:

- (a) Taking all reasonable steps to ensure that the identity of the person who makes a report of misconduct is kept confidential to the extent practical;
- (b) Taking necessary steps to ensure that persons who have reported instances of wrongdoing remain protected against any reprisals including but not limited to discrimination, retaliation, threats, harassment or loss of employment or employment opportunities;
- (c) Taking the necessary steps to ensure that the person(s) alleged to have done a wrongdoing outlined in the policy is protected from discrimination during any investigation.
- (d) Ensuring the safety, security, and privacy of related records under his/her possession or control; and
- (e) Fostering an open and supportive ethical environment.

(2) In addition to (1) above, the **Executive Director** is also responsible for:

- (a) Ensuring all Board of Directors, employees, consultants, and contractors have read the Whistleblower Policy and signed the Whistleblower Policy Acknowledgement Form to confirm their understanding and responsibilities under the policy;
- (b) Ensuring that the procedures for reporting alleged wrongdoings (Section 6) is communicated to staff, contractors, Board of Directors, and TLC members and are posted on TLC website; and
- (c) Receiving reports of alleged misconduct of staff, contractors, or agents of TLC *(except for when the allegation is about the Executive Director him/herself – see Subsection (2) below)* and making initial inquiries into the matter and subsequently reporting incidents to the Treasurer.

In addition to (1) above, the **Treasurer** is responsible for:

- (a) Receiving reports of misconduct sent to the attention of the Executive Director, which require further Board investigation;
  - (b) Independently receiving complaints concerning any alleged misconduct by the Executive Director;
  - (c) Convening a Board Inquiry Committee, if required, to further investigate allegations of wrongdoing or misconduct and report findings to the Board of Directors;
  - (d) Reporting to the Board of Directors any contravention or suspected contravention of the prohibition against reprisals undertaken by the Executive Director; and
  - (e) Presenting a report on the inquiry including recommendations, to the Board of Directors, on how to address and remediate reported instances of wrongdoing.
- (3) The **Board Chair** shall assume the same responsibilities of the Treasurer (as outlined in subsection (2)), in the instance whereby an alleged offence has been made against the Treasurer.
- (4) In addition to (1) above, the **Board Inquiry Committee**, which is an ad hoc Committee, may be established by the Treasurer or Board Chair to investigate an alleged complaint, and will be responsible for:
- (a) Reviewing any reports provided to it from either the Treasurer or Board Chair and conducting any further inquiry it considers necessary; and
  - (b) Signing off on the Treasurer or Board Chair's report on the findings and recommendations resulting from the inquiry.
- (5) In addition to (1) above, the **Board of Directors** is responsible for:
- (a) Acknowledging and signing the Whistleblower Acknowledgement form;
  - (b) Making final decisions on required actions pursuant to the Board Inquiry Committee's Report, in a timely manner; and
  - (c) Implementing or arranging for the implementation of actions when said actions are within the realm of the Board of Directors' authority such as arranging to: remove a Board member's signing authority; dismissing a Board member<sup>2</sup> or dismissing the Executive Director.

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<sup>2</sup> Subject to restrictions outlined in TLC Bylaws.

## 6. Procedures

### Fostering an open and ethical working environment

- (1) The Executive Director will communicate this policy to all employees.
- (2) Everyone employed or contracted with, or acting as an agent for TLC will be required to sign the agreement in Appendix A to indicate that they have read, understood, and accepted its contents before employment or appointment begins.
- (3) As part of their annual performance appraisal, each employee will sign and date their acknowledgement of having read and understood the Whistleblower policy agreement (Appendix A). Contractors will renew their acknowledgement every three years or upon signing a new contract with TLC, and Board Members will renew their acknowledgement upon being voted in for a new term.
- (4) Where a preliminary inquiry into an allegation indicates a possible finding of misconduct, the person against whom the report has been made will be given an appropriate opportunity to answer the allegation in a manner consistent with the other provisions of this policy.

### Methods to report suspected wrongdoing

- (5) Instances of alleged wrongdoing committed by contractors, consultants, service providers or staff must be reported directly to the Executive Director:
  - (a) In writing to TLC, Attention: Executive Director  
PO Box 50054 RPO Fairfield Plaza, Victoria, BC, V8S 5L8
  - (b) Via email – see <http://conservancy.bc.ca/contact>
  - (c) Subject line/Envelope attention line should read, «Confidential»; and
  - (d) The envelope or email should only be opened by the Executive Director.
- (6) Instances of alleged wrongdoing committed by the Executive Director can be reported directly to the Treasurer in the following ways:
  - (a) Via email: see <http://conservancy.bc.ca/contact><sup>3</sup>
  - (b) Subject line should read, «CONFIDENTIAL TLC»
  - (c) The email should only be opened by the Treasurer.

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<sup>3</sup> The responsible Board Member should use an email address for reporting under this policy that is serviced by a corporation whose servers are located in Canada where possible, and should ensure that documentation stored on personal computers is password protected (see Records Management Policy – Personal Information Protection).

- (7) Instances of alleged wrongdoing committed by the Treasurer can be reported directly to the Board Chair in the following ways:
- (a) Via email: see <http://conservancy.bc.ca/contact><sup>4</sup>
  - (b) Subject line/Envelope attention line should read, «CONFIDENTIAL TLC»
  - (c) The email should only be opened by the Board Chair.

### **Inquiring into reported wrongdoing**

- (8) Following receipt of an allegation of wrongdoing, the Executive Director, Treasurer, or Board Chair will:
- (a) Within one business day of receipt of the allegation, confirm in writing to the party who has reported an alleged misconduct that the allegation has been received and that their identity will be kept confidential to the extent possible but in case identity disclosure is required or mandated by law, will be advised with as much warning as possible;
  - (b) Decide upon the appropriate action to be taken when conducting the inquiry, including whether to convene the Board Inquiry Committee, and start the inquiry as soon as possible. The inquiry should seek to confirm or refute the facts presented;
  - (c) Determine whether the alleged incident is: of significant risk to the operations or reputation of TLC; related to potential criminal acts by individuals; of high financial value to TLC; and/or related to other concerns which require immediate attention and accordingly, may:
    - i. Remove the alleged wrongdoer's access to sensitive documentation and secure it from manipulation and destruction;
    - ii. Contact the bank to temporarily freeze the alleged wrongdoer's access to financial assets or transactions; and/or
    - iii. Retain external expertise to conduct the inquiry.
  - (d) Within a period of eight weeks from the moment the report has been received, inform the party who reported the alleged irregularity of the status of the inquiry and steps that have been taken or will be taken following the results of the inquiry;
  - (e) If the inquiry cannot be completed with the eight-week period, inform the person who reported the alleged irregularity in writing and provide a revised period for concluding the inquiry;
  - (f) Report on the progress of current inquiries at each Board of Directors meeting; and
  - (g) Provide a final report to the Board of Directors on the conduct of the inquiry, the result of the inquiry and recommend actions to be taken. The report will at a minimum include:

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<sup>4</sup> ibid

- i. The nature of the specific allegations made and the names of the persons involved;
  - ii. The date of receipt of the report;
  - iii. Details of interviews and related documentation pursuant to the inquiry;
  - iv. Recommendations for responding to the reported wrongdoing; and
  - v. Recommendations for improving policy and practice.
- (9) The Treasurer will periodically monitor inquiries to ensure they are conducted in accordance with this policy.

### **Responding to wrongdoing and initiating remedial actions**

- (10) After considering the final report from an inquiry, the Board of Directors will make a decision on how to resolve the issue in a practical and expedient manner.
- (11) Remedial actions will be commensurate with the severity of the wrongdoing incurred, and may include reprimands, leave without pay, termination of employment or contract, or other remediation as determined by the Board of Directors, subject to any provisions or requirements outlined in the *British Columbia Employment Standards Act*, *Frustrated Contracts Act*, or other relevant laws.
- (12) Police will be contacted if activities of a criminal nature are identified.
- (13) Recovery of TLC funds, either expended or forfeited, as a result of the wrongdoing will be tracked and collected from the responsible individual(s).

## **7. Attachments**

### **Appendix A –Whistleblower Policy Acknowledgment Form**



## Appendix A – Whistleblower Policy Acknowledgment Form

This is to acknowledge that I have received and read a copy of The Land Conservancy of British Columbia's (TLC) Whistleblower Policy.

I understand that TLC is committed to a work environment free of discrimination, retaliation, threats or harassment for employees and contractors who has raised concerns regarding financial misconduct or wrongdoing and that TLC specifically prohibits reprisals against any person who makes a good faith report regarding such concerns.

Accordingly, I specifically agree that to the extent I have concerns of **financial misconduct or wrongdoing** that I reasonably believe to be in violation of *Societies Act*, TLC's bylaws or policies, I will immediately report such conduct in accordance with TLC's Whistleblower Policy.

I confirm that I have read this policy and understand the expectations of me contained herein.

\_\_\_\_\_ Signature

\_\_\_\_\_ Name [printed]

\_\_\_\_\_ Date/initial

\_\_\_\_\_ Date/initial

\_\_\_\_\_ Date/initial

\_\_\_\_\_ Date/initial

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