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|  Sinai Health Foundation | Department: Finance/Governance Sponsors: Finance & Audit Committee Original Issue Date: Revision Date: January 19, 2020 Approved By: Foundation Board of Directors Approval Date: March 24, 2021 |
| | POLICY No: 018 WHISTLE-BLOWER |

1.0 PURPOSE

This Whistle-blower policy creates a mechanism whereby any person who becomes aware of a violation of policy or law relating to the Sinai Health Foundation can report it without fear of retaliation.

2.0 SCOPE

The Sinai Health Code of Ethical Conduct **requires** directors, volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Foundation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objective of the Whistle-Blower policy is to establish policies and procedures for the following:

- The submission of concerns regarding questionable conduct by employees, directors, officers, volunteers, and other stakeholders of the organization, on a confidential and anonymous basis;
- The receipt, retention, and treatment of complaints received by the organization regarding such conduct;
- The protection of persons reporting concerns from retaliatory actions.


3.0 ASSOCIATED REFERENCES

- Policy 007 - Privacy
- Policy 025 - Complaints
- Code of Ethical Conduct - SHS and SHSF
- Financial Policies - Foundation

4.0 REPORTING

Any person who becomes aware of a concern with respect to Sinai Health System Foundation (the Foundation) may report the concern in accordance with this Whistle-blower policy. Such concerns may include but are not limited to illegal or improper conduct by the organization itself, by its leadership, or by other on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Violations and suspected violations of the Foundation's Code of Ethical Conduct (the Code).

Other subjects on which the Foundation has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or

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harassment through the Foundation’s Human Resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

Each such concern will be reviewed by the Vice-President (VP), Governance and CAO, acting as the Compliance Officer, unless the concern is in relation to the Compliance Office itself, in which case it will be reviewed by the Vice-President (VP), Finance.

5.0 CONFIDENTIALITY

Reports of concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

6.0 AUTHORITY

The Compliance Officer will have the authority to review reported concerns and, if necessary, will forward the concern for review by a committee or committees with the responsibility for investigating the concern and if necessary, making appropriate recommendations to the Board.

7.0 NO RETALIATION

The Whistle-blower policy is intended to encourage and enable all persons to raise concerns within the Foundation for investigation and appropriate action. With this goal in mind, no person who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

8.0 REPORTING CONCERNS


8.1 Encouragement of Reporting

The Foundation encourages complaints, reports, or inquiries about illegal practices or serious violation of the Code of Ethical Conduct.

8.2 Submission of Concerns in Writing

Any person may submit a concern in writing and sent directly to the following email address: complianceofficer@sinaihealth.ca. While it is preferable that the person raising the concern provides their name and contact information – this is not a requirement and anonymous concerns may be sent to the email address above.

All concerns will be reviewed and, if necessary, forwarded to an appropriate committee for review and investigation.

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8.3 Employees

Employees who have a concern should first discuss their concern with their immediate supervisor. If, after speaking with their supervisor, the employee continues to believe the concern is valid, the individual should report the concern to the Compliance Officer (VP, Governance) at susan.davis@sinaihealth.ca. However, if the employee is uncomfortable speaking with their supervisor, or the supervisor is a subject of the concern, the employee should report their concern directly to the Compliance Officer (VP, Governance). If the concern relates to the Compliance Officer, the employee should report the concern to the VP Finance at jody.rathgeber@sinaihealth.ca.


If the concern was reported verbally to the Compliance Officer, the reporting employee, with assistance from the Compliance Officer, shall commit the concern to writing. The Compliance Officer is required to promptly review the concern and, if necessary, report the concern to a committee with authority to review and investigate the concern. If the reporting employee is not satisfied with how the Compliance Officer has reviewed the concern, the reporting employee may directly report the concern to a Chair of the Board of Directors. The Compliance Officer may also inform the CEO unless the CEO is implicated in the concern.

Employees may submit concerns anonymously. Such anonymous concerns should be in writing and sent directly to the Compliance Officer, or to the following email address complianceofficer@sinaihealth.ca.

9.0 HANDLING OF REPORTED VIOLATIONS

If the Compliance Officer has decided to report the concern to a committee, such committee, with the assistance of the Compliance Officer, shall investigate the concern and issue a report. The Compliance Officer will notify the reporting individual of receipt of the concern and of the next steps as soon as reasonably possible. It will not be possible to acknowledge receipt of anonymously submitted concerns. Depending on the nature of the complaint, the Compliance Officer shall determine whether one or more committees should review the complaint. Non-financial concerns may be reviewed by an ad hoc committee specially constituted to review the concern. Financial concerns may be presented to the Finance and Audit Committee. Concerns forwarded to a committee for review will be investigated and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion or follow-up, or both, with the reporting individual for closure of the concern. It will not be possible to provide such conclusion to an anonymous reporter.

A committee investigating a complaint, has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

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10.0 ACTING IN GOOD FAITH

Anyone reporting a concern will be presumed to be reporting such concern in good faith. In the unlikely event that the Foundation becomes aware of evidence that a person knowingly made a false or fraudulent complaint, which resulted in harm to the Foundation or any of its employees, Directors, members, successors or assigns, the Foundation reserves the right to pursue any applicable legal remedies it may have.

11.0 SPECIAL CONDITIONS

There are no special conditions.