

General

The CDSS Code of Conduct (the code) requires registrants, members of council, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Whistle-Blower Policy are to establish policies and procedures for the following:

- The submission of concerns regarding unethical, unlawful or fraudulent activity, incorrect financial reporting, or improper conduct by employees, management, council, 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 accounting, internal controls, or auditing matters.
- The protection of council members, committee members, management and employees reporting concerns from retaliatory actions.

Reporting Responsibility

Each council member, volunteer, management and employee of the Organization has an obligation to report in accordance with this whistle-blower policy:

- questionable or improper accounting or auditing matters, and
- violations and suspected violations of Organization's code (concerns).

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the code. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense. It may also result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

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. Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Authority of Human Resources Conduct Committee (HRCC)

All reported concerns will be forwarded to the HRCC committee in accordance with the procedures set forth herein. The HRCC shall be responsible for investigating and making appropriate recommendations to council and management, with respect to all reported concerns.

No Retaliation

This whistle-blower policy is intended to encourage and enable management, employees, council and committee members to raise concerns within the organization for investigation and appropriate action. With this goal in mind, no one 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.

Encouragement of Reporting

The organization encourages complaints, reports, or inquiries about illegal practices or serious violations of the code, including illegal or improper conduct by the organization itself, by its leadership, or by others 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. Other subjects on which the organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment through the organization'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.

Employees

Employees should first discuss their concern with the Executive Director. If, after speaking with the Executive Director the individual continues to have reasonable grounds to believe the concern is valid, the individual should report the concern to the Chair of the Human Resources Committee. However, if the individual is uncomfortable speaking with either the Chair of the HRCC, or the Executive Director, or if either of those individuals are the subject of the concern, the individual should report his or her concern directly to the Council Chairperson. In addition, suspected fraud should be reported directly to the Executive Director and Chair of the Finance committee. If the concern was reported verbally to the Executive Director, the reporting individual, with assistance from the Executive Director, shall reduce the concern to writing. The Executive Director is required to promptly report the concern to the Chair of the Human Resources committee, which has specific and exclusive responsibility to investigate all concerns. If the Executive Director, for any reason, does not promptly forward the concern to the HRCC, the reporting individual should directly report the concern to the HRCC. Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Chair of the HRCC.

Directors and Other Volunteers

Management and Council or Committee members should submit concerns in writing directly to the Chair of the HRCC.

Handling of Reported Violations

The HRCC shall address all reported concerns. The Chair of the HRCC shall immediately notify the HRCC, the president, the Executive Director, and Registrar of any such report. The Chair of the HRCC will notify the sender and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns. All reports will be promptly

investigated by the HRCC, and appropriate corrective action will be recommended to Management or Council, if warranted by the investigation. In addition, action taken must include a conclusion or follow-up, or both, with the complainant for complete closure of the concern. The HRCC 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.