

**TITLE: WHISTLE BLOWER POLICY**

**Date of Approval: October 23, 2013**

**Mandatory Review Date:**

**Approved By:**

**Effective Date: October 23, 2013**

**October 1, 2016**

☒ Board of Governors

☐ President's Council

☐ Senate

## 1. PREAMBLE

The Sheridan College Institute of Technology and Advanced Learning ("Sheridan") is committed to high standards of financial management across the institution in all areas and departments. Despite this commitment, given the size and complexity of the institution, it remains possible that incidents may occur which could compromise our high standards and effect Sheridan's reputation. It is therefore essential for Sheridan to have a clear and effective protocol which outlines how any allegations of impropriety in accounting, auditing and/or financial reporting are to be brought forward, without fear of retaliation or adverse effect.

This policy outlines the protocol which the Board of Governors has established for the confidential submission by an Applicable Individual (as defined below) to bring forward concerns regarding accounting, auditing and/or financial reporting matters.

This policy does not govern concerns related to individual complaints, grievances, or issues associated with matters such as, but not limited to: academic appeals, student or employee conduct, harassment, discrimination, accessibility, copyright, intellectual property, individual health or safety, management or employee performance, provisions contained in collective agreements and/or legal statute related to employment issues. If there are concerns regarding matters that are excluded under this policy, please refer these to management, or to Student Services, if applicable, or to specific procedural documents for procedures to address those concerns.

Applicable Individuals (as defined below) are encouraged to submit all good faith concerns and complaints in respect of the accuracy and integrity of Sheridan's accounting, auditing and financial reporting, without fear of retaliation of any kind.

If an Applicable Individual (as defined below) has any concerns about accounting, audit, and/or financial reporting matters which he or she considers to be questionable, incorrect, misleading or fraudulent, such person is urged to come forward with any such information, complaints or

concerns, without regard to the position of the person or persons responsible for the subject matter of the relevant complaint or concern.

## **2. DEFINITIONS**

### *2.1 Applicable Individual:*

An Applicable Individual is any member of the Sheridan community who works at and/or under the auspices of Sheridan and includes, without limitation, any of the following:

- a) A person who is an employee of Sheridan on either a full-time or less than full-time basis (including all faculty, administrative staff, support staff );
- b) Any person who is an appointee (including a volunteer, board member) of Sheridan;
- c) Students, visiting scholars and any other persons interacting with, acting on behalf of or at the request of Sheridan; and

any member of an organization or unit providing services to or receiving services from Sheridan. Examples of such organizations include, but are not limited to, the City of Mississauga, the Town of Oakville, the City of Brampton, the Region of Peel, external service providers, or suppliers.

### *2.2 Whistle Blowing:*

Whistle Blowing is the release and/or disclosure of information by an Applicable Individual that is evidence of an alleged improper activity or violation of law by an Applicable Individual with respect to accounting, auditing and/or financial reporting. Whistle blowing is not individual concerns, appeals, complaints, grievances, or issues associated with matters such as, but not limited to: academic appeals, student or employee conduct, harassment, discrimination, accessibility, copyright, intellectual property, individual health or safety, management or employee performance, provisions contained in collective agreements and/or legal statute related to employment issues. If there are concerns regarding matters that are excluded under this policy, refer these to management, or to Student Services, if applicable, or to specific procedural documents for procedures to address those concerns.

## **3. STATEMENT OF AUTHORITY**

Pursuant to Sheridan's Administrative Excellence Committee Terms of Reference (Approved by the Board of Governors April 2012), the Administrative Excellence Committee is responsible for, among other things, the oversight and monitoring of financial matters and the coordination of audit and risk management for the Board.

## **4. PROCEDURE FOR REPORTING CONCERNS**

If any Applicable Individual reasonably knows or has reason to believe that Sheridan, or any Applicable Individual at Sheridan, is engaged in activity covered by this policy, the Applicable

Individual should describe his or her concern in writing and should include sufficient information to allow the Administrative Excellence Committee to understand and review the written concern. All concerns should be forwarded to the Chair of the Administrative Excellence Committee at the office of the Board Secretary, in a sealed envelope labeled as follows:

“To be opened by the Chair of the Administrative Excellence Committee only”

Concerns can be sent via inter-campus mail to:

Chair of the Administrative Excellence Committee  
c/o Office of the President  
Administration B Wing

Or via post to:

Chair of the Administrative Excellence Committee  
c/o Office of the President,  
1430 Trafalgar Road  
Oakville, ON L6H 2L1

If the applicable individual wishes to discuss any matter with the Administrative Excellence Committee, this request should be indicated in the submission. In order to facilitate such a discussion, the Applicable Individual may include a telephone number at which he or she can be contacted. Any such envelopes received by Sheridan will be forwarded promptly and unopened to the Chair of the Administrative Excellence Committee.

## **5. HANDLING OF CONCERNS RAISED**

Promptly following the receipt of any complaints submitted to it, the Administrative Excellence Committee will confirm with the assistance of General Counsel, if appropriate, whether the complaint is covered by this policy, and if so, investigate each complaint and take appropriate corrective actions, if any are required in coordination with the applicable Sheridan departments.

## **6. INVESTIGATIONS**

The Administrative Excellence Committee has the authority to:

- (a) conduct any investigation which it considers appropriate, and has direct access to KPMG LLP the external auditor of Sheridan as well as officers and employees of Sheridan, as applicable; and
- (b) retain, at Sheridan’s expense, special legal, accounting or such other advisors, consultants or experts it deems necessary in the performance of its duties.

In conducting any investigation, the Administrative Excellence Committee shall use reasonable efforts to protect the confidentiality of the Applicable Individual.

## **7. OUTCOMES**

Where the Applicable Individual who is the subject of an investigation is an employee, investigation findings will be referred to the employee's manager as well as to Human Resources. The Human Resources department is the primary contact for dealing with issues relating to any Sheridan employee and the misuse of his/her rights or responsibilities. Human Resources will work with managers to take appropriate action in managing these circumstances.

Where the Applicable Individual who is the subject of an investigation is someone other than an employee, the investigation findings may be referred to outside and/or additional authorities, as applicable.

## **8. RECORDS**

The Administrative Excellence Committee will retain as part of its records, any complaints or concerns for a period of no less than seven (7) years. The Administrative Excellence Committee will keep a written record of all such reports or inquiries and make quarterly reports on any ongoing investigation which will include steps taken to satisfactorily address each complaint.

## **9. EMPLOYEE PROTECTION**

No retaliation of any kind is permitted against any Applicable Individual who brings forward concerns or makes complaints in good faith. No Applicable Individual will be adversely affected because the Applicable Individual refuses to carry out a directive which, in fact, constitutes fraud, or is a violation of federal or provincial law.

## **10. QUESTIONS ABOUT THIS POLICY**

Questions regarding the policy generally may be directed to the Vice-President, Finance and Administration and/or the Office of General Counsel.