



Junior Achievement of Canada

Whistleblower Policy

Purpose

The purpose of this whistleblower policy is to provide direction to all current and former directors, employees, students, alumni, contractors, subcontractors, agents, volunteers, teachers, consultants, vendors, donors, and partners of JA Canada regarding the communication of concerns on questionable financial personal or operational matters.

To maintain and enhance the public's trust and confidence in our integrity and management of all aspects of Junior Achievement in Canada, we are committed to sound business practices that support legal and regulatory compliance.

Defined Terms

The Company

For the purpose of this policy, the "Company" is meant to be Junior Achievement of Canada (JA Canada) and includes all of its Charters and entities across the country.

The Whistleblower

For the purpose of this policy, the "Whistleblower" is meant to be any director, employee, contractor, subcontractor, agent, volunteer, teacher, consultant, vendor, donor, student, members of the general public or partner of the Company who has reported a whistleblower incident.

Scope

This Policy applies equally to all individuals associated with JA Canada and its entities. More specifically, the policy applies to:

- all employees of JA Canada or any of its affiliated entities;
- executives, and all management and supervisory employees;
- volunteers of JA Canada and its affiliated entities;
- Donors and partners,
- Consultants with privileges at any of the JA Canada facilities;
- suppliers, contractors;

- donors and partners; and,
- Student(s) or alumni working for or associated with JA Canada or any of its affiliated entities.

Applicability

This Policy applies to improper conduct or wrongdoing, which includes, but is not limited to, serious actions that may:

- be unlawful or not in compliance with any laws or regulations to which JA Canada is subject;
- not adhere to JA Canada policies or contractual obligations;
- amount to fraud or corrupt activity;
- reflect a real or perceived conflict of interest;
- represent the unauthorized use, misuse, or waste of public funds or resources, which may be of a tangible or intangible nature;
- be of substantial and specific danger to the students, public health, safety, or the environment;
- not adhere to appropriate JA Canada accounting policies or procedures, internal accounting controls, or auditing procedures; or,
- constitute any other unethical or improper conduct or abuse including harassment.

Whistleblower Incident

A “whistleblower incident” is defined as a concern related to the Company’s financial or operational matters. It also may be a concern related to a personal issue. For greater clarity, whistleblower incidents are intended to include, but are not limited to, the following:

- Changing work from one project to other projects to stay on budget;
- “Side deals” or “under the table” dealings with contractors for personal benefit;
- Receiving personal kickbacks or significant gifts (over \$100) from contractors or vendors which could create bias in the tendering process;
- Inappropriate recording or reporting of revenues, or lack thereof;
- Inappropriate classification of assets and/or liabilities;
- A deliberate disregard or circumvention of Company policies;
- Embezzlement of Company assets by an individual or group of individuals;
- Inappropriate occurrences at a Company event; and
- Inappropriate projects for the benefit of a stakeholder or business, and not necessarily in the Company’s interest.
- Inappropriate behavior in the workplace e.g. discrimination or harassment.

Assessment and Investigation

Investigators will conduct a merit assessment of the disclosure within thirty (30) days of the Whistleblower's initial contact. Upon conclusion of the merit assessment, the investigator will report back to the Whistleblower and advise them whether a formal investigation will proceed on the basis of evidence that supports the initial complaint.

As part of the investigation, the investigator(s) may privately and independently interview the Whistleblower making the disclosure, the respondent(s) to the disclosure and any persons who may have information relevant to the investigation.

All disclosures under this Policy will be promptly and thoroughly investigated.

A disclosure of improper conduct or wrongdoing may not proceed to a formal investigation or an investigation may be terminated under this Policy if the:

- Matter is determined to be frivolous, vexatious, inconsequential, or an abuse of process;
- Matter was not reported in good faith with a genuine belief of its existence; or,
- Reporting Whistleblower fails to provide requisite particulars of the matter
- Matters relating to professional conduct will be referred to the appropriate professional body for review.

Confidentiality

All information collected during the course of the investigation will remain confidential, except as necessary to conduct a fair investigation and to take any required corrective or remedial action, or in accordance with applicable law.

Individuals who fail to protect the confidential nature of the investigative process, including those who make the report, respondents to the allegation(s) or witnesses will be subject to disciplinary or administrative measures, up to and including termination of employment or contractual relationships with JA Canada.

It is the policy of the Company that the Whistleblower will not be discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against as a result of communicating a whistleblower incident.

Any JA Canada employee found to be in violation of this policy will face disciplinary action. Continued violation of this policy (i.e. continued harassment

of the Whistleblower) may result in termination of employment or expulsion or termination of the repriming individual's relationship with JA Canada.

The Company will not protect a Whistleblower who intentionally makes false accusations in reporting of a whistleblower incident. It is the policy of the Company to treat all reported whistleblower incidents in a confidential and sensitive manner. In addition, the Whistleblower shall be provided the opportunity to remain anonymous.

All matters covered by this Policy are subject to the Freedom of Information and Protection of Privacy Act (FOIPOP).

Reporting an Incident

To report an incident, or for any questions relating to the Whistleblower Policy, please contact the JA Canada CEO. Should the matter be related to the CEO, please contact the JA Canada Board Chair or Treasurer, who acts as the Chair of the Risk Management & Audit Committee.