

POLICY MANUAL: GOVERNANCE		POLICY: 3.1-14
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		Date Reviewed/ Approved: October 31, 2025, by the Finance/Audit Committee
		Replaces: No previous policy
APPROVED BY THE BOARD: November 25, 2025  SIGNATURE: _____ S. Deacon, BOARD CHAIR		CROSS REFERENCE:

POLICY STATEMENT

One Kids Place Children’s Treatment Centre’s (OKP) is committed to maintaining the highest standards of ethical conduct, integrity, and accountability. This policy provides a safe and confidential mechanism for individuals to report concerns about suspected wrongdoing, including fraud, misconduct, or violations of policies, without fear of retaliation.

OBJECTIVES

The objectives of this policy are to:

- Encourage the reporting of suspected unethical or illegal activities.
- Ensure reports are handled promptly, fairly, and confidentially.
- Protect whistleblowers from retaliation or adverse consequences.
- Promote a culture of transparency and accountability.

DEFINITIONS

Whistleblower: Any individual(s) who has reported a Whistleblower Incident.

Whistleblowers are not required or expected to act as an investigator, nor do they determine appropriate investigatory proceedings, or remedial action(s) that may be warranted in the circumstances. While a Whistleblower does not have the right to participate in any investigatory proceeding arising from their complaint, their participation may be required by the investigator(s).

Whistleblower Incident: An illegal practice or a violation of adopted policies of the organization including with respect to issues of honesty and integrity within OKP issues relating to financial or operational matters. Examples of Whistleblower Incidents can include, but are not limited to the following:

- Financial fraud or mismanagement
- Breach of organizational policies
- Harassment or discrimination
- Health and safety violations
- Privacy breaches
- Abuse of authority of conflict of interest

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PROCEDURES

1. Reporting Responsibility

One Kids Place has an open-door policy and suggests that employees, students, contractors, volunteers, etc., share their questions, concerns, suggestions or complaints with their immediate manager. If after speaking with their manager, the individual continues to have reasonable grounds to believe the concern is valid, or if the individual is uncomfortable speaking with their manager, or the manager is the subject of the concern, the individual should report the concern to the Executive Director.

Where it is alleged that the Executive Director or a member of the Senior Management team has committed a wrongdoing, the Board Chair will be notified of the allegation. The Board Chair will consult with the other Directors of the Board on how to manage the investigation, which may include retaining a third party to conduct the investigation.

The Board Chair shall immediately notify the Finance/Audit Committee of any concerns or complaints regarding accounting practices, internal controls or auditing, and work with the committee until the matter is resolved.

This policy does not include issues that can be handled through other established processes or existing procedures. In those cases, the allegations will be referred to the appropriate forum.

2. Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Malicious or knowingly false reports are considered serious disciplinary offenses.

3. Investigation and Reporting

All reports will be promptly reviewed and investigated by the Executive Director and/or Board of Directors. At their discretion, they may retain an independent third party to conduct or support the investigation. Investigations may involve interviews, document reviews, and consultation with external experts if necessary.

The Board of Directors will be informed of all complaints and investigation plans and upon resolution, a full report will be submitted to the Board, including findings and recommended actions.

4. Confidentiality and Protection from Reprisal

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While anonymous reports are accepted and will be reviewed, the ability to conduct a comprehensive investigation may be limited without the opportunity to gather additional information or clarification from the reporting individual.

To the extent possible, the identity of the whistleblower and any information provided will be kept confidential. Confidentiality will be maintained throughout the investigation process, except where disclosure is required by law or is necessary to conduct a fair and thorough investigation.

No Director, employee, or volunteer who in good faith reports suspected whistleblower incidents shall suffer harassment, retaliation, or adverse employment or other consequence. Any reprisal will be treated seriously and may result in disciplinary action, up to and including termination. This policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

INTERNAL DOCUMENTS/RESOURCES

REFERENCES