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Title:	<b>FINANCIAL WHISTLEBLOWER POLICY</b>
Adopted:	November 3, 2009
Reviewed:	October, 2013, June 2021
Revised:	June 2017
Related Documents:	Procedure BF - #2

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#### **POLICY:**

It is the policy of the Bloorview School Authority that business practices be conducted in a transparent and accountable manner.

Furthermore, it is the policy that the Bloorview School Authority shall protect from admonishment, discipline or retaliatory action any employee who in good faith reports a Financial Reporting Whistleblower concern in accordance with the methods described in Procedure BF #2

#### **GUIDING PRINCIPLE**

Employees have a responsibility to report concerns about the integrity of financial practices and reporting

#### **GUIDELINES**

1. Employees have a responsibility to report
  - a) Accounting and auditing concerns, such as:
    - falsification or destruction of business or financial records;
    - misrepresentation or suppression of financial information;
    - lack of adherence to (or management override of) internal financial reporting policy/controls; and
    - Auditor independence concerns.
  - b) Suspected fraudulent activity, such as:
    - defalcation; and
    - unlawful or improper payments.

- 2) No Retaliation or Retribution, such as statements, conduct or actions involving discharging, demoting, suspending, harassing or discriminating against an employee shall occur as a result of an employee reporting a concern in good faith in accordance with this Policy.
- 3) This protection does not extend to employees who make frivolous or malicious complaints in the opinion of the Supervisory Officer or Chair of Finance and Audit.