

1 Reporting of Breaches and Financial Irregularities Policy (formerly 2 Whistleblower Policy)

4 **Policy**

5 It is Council's policy to establish a process around the reporting and investigation of misconduct
6 while protecting the identity of individuals who report misconduct to the extent possible.

7 **Purpose**

8 The purpose of this policy is to ensure there is a procedure to report, investigate, and act upon
9 allegations of wrongdoing within the financial management system and to provide protection to
10 persons who come forward with these reports in good faith.

11 **Scope**

12 This policy applies to Council, officers, employees, contractors, agents and members of
13 Nipissing First Nation.

14 **Definitions**

15 "***Misconduct or Wrongdoing***" includes any breach of Nipissing First Nation's Financial
16 Administration Law and its conflict of interest provisions, Council policies or procedures made
17 under Nipissing First Nation's Financial Administration Law and includes, but is not limited to
18 the following:

- 19 • Questionable accounting practices and inadequate internal accounting controls;
- 20 • Misleading or coercion of auditors;
- 21 • Preparation of fraudulent or misleading financial information;
- 22 • Fraud – intentional deception for personal gain;
- 23 • Material misrepresentation in disclosures made by or on behalf of Nipissing First Nation;
- 24 • Theft – theft of Nipissing First Nation physical or intellectual property;
- 25 • Misappropriation of funds – use of Nipissing First Nation's funds for personal gain or
26 unauthorized uses;
- 27 • Unethical behaviour including breach of conflict of interest or code of conduct policies;
- 28 • Illegal activities;
- 29 • Gross mismanagement – A deliberate act or an omission demonstrating wilful disregard
30 for the efficient and effective management of Nipissing First Nation's resources;
- 31 • An expenditure, liability or other transaction of Nipissing First Nation that is not
32 authorized by or under Nipissing First Nation's Financial Administration Law.

33 **Responsibilities**

34 Council is responsible for:

- 35 a) Ensuring that this policy is communicated to all affected and interested persons;

- 1 b) Investigating reported misconduct concerning members of the Finance and Audit
2 Committee;
- 3 c) Ensuring that the identity of the person who makes a report of misconduct in good faith is
4 kept confidential to the extent practical in all circumstances and not subject to reprisals
5 and/or negative actions for making the report;
- 6 d) Approving policies and procedures required in Nipissing First Nation's Financial
7 Administration Law in respect of such matters; and
- 8 e) Supporting and fostering an ethical environment.

9 The Finance and Audit Committee is responsible for:

- 10 a) Reviewing any reports provided to it respecting inquiries into the circumstances of the
11 reported misconduct, conducting any further inquiry it considers necessary and providing
12 a report to the Council, along with any recommendations;
- 13 b) Taking all reasonable steps to ensure that the identity of the person who makes a report of
14 misconduct is kept confidential to the extent practical in all circumstances;
- 15 c) Taking necessary steps to ensure that persons who have reported instances of
16 wrongdoing remain protected against any reprisals and/or negative actions including but
17 not limited to discrimination, retaliation, threats, harassment or loss of employment or
18 employment opportunities;
- 19 d) Making recommendations to the Council on how to address and remediate reported
20 instances of wrongdoing; and
- 21 e) Supporting and fostering an ethical environment.

22 The Chair of the Finance and Audit Committee is responsible for:

- 23 a) Receiving reports of misconduct, making an appropriate and expeditious inquiry into the
24 matter and reporting to the Finance and Audit Committee as soon as practicable;
- 25 b) Taking all reasonable steps to ensure that the identity of the person who makes a report of
26 misconduct is kept confidential to the extent practical in all circumstances;
- 27 c) Taking necessary steps to ensure that persons who have reported instances of
28 wrongdoing remain protected against any reprisals including but not limited to
29 discrimination, retaliation, threats, harassment or loss of employment or employment
30 opportunities;
- 31 d) Reporting to Council any potential or reach breaches of policy or negative actions against
32 the individual who is reporting the breach or financial irregularity.

33 The Director of Administration is responsible for:

- 34 a) Communicating the Reporting of Breaches & Financial Irregularities Policy to all
35 affected and interested persons;
- 36 b) Ensuring all employees, consultants and contractors have signed the Acknowledgement
37 and Agreement of the Reporting of Breaches & Financial Irregularities Policy to
38 acknowledge that they have read, understood, and will abide by the policy;
- 39 c) Providing a confidential reporting procedure(s) to report violations;

- 1 d) Receiving reports of misconduct, making an appropriate and expeditious inquiry into the
- 2 matter and reporting to the Finance and Audit Committee as soon as practicable;
- 3 e) Taking all reasonable steps to ensure that the identity of the person who makes a report of
- 4 misconduct is kept confidential to the extent practical in all circumstances;
- 5 f) Taking necessary steps to ensure that persons who have reported instances of wrongdoing
- 6 remain protected against any reprisals including but not limited to discrimination,
- 7 retaliation, threats, harassment or loss of employment or employment opportunities;
- 8 g) Reporting to Council any potential or reach breaches of policy or negative actions against
- 9 the individual who is reporting the breach or financial irregularity;
- 10 h) Securing related records;
- 11 i) Fostering an open and supportive ethical environment.

12 **Procedures**

13 **1. Fostering an open and ethical working environment**

14 The Director of Administration will communicate this policy to all employees.

15 Each individual employed or contracted with, or acting as an agent for Nipissing First Nation
16 in respect of the financial administration of Nipissing First Nation will be required to sign the
17 agreement in Appendix “S” to indicate that they have read, understood and accepted its
18 contents before employment or appointment begins.

19 On an annual basis, all employees and consultants will sign and date their acknowledgement
20 of the Reporting of Breaches & Financial Irregularities Policy agreement.

21 The identity of any person who raises a concern of wrongdoing will remain confidential to
22 the extent practically possible.

23 A person reporting a breach in good faith will receive fair and unbiased treatment throughout
24 the investigative process and will be protected from reprisals. Council will ensure that the
25 person is protected from any discrimination, threats, retaliation or harassment.

26 A person against whom a report has been made will receive fair and unbiased treatment.
27 Where a preliminary inquiry into a report indicates a possible finding of misconduct, the
28 person against whom the report has been made will be given an appropriate opportunity to
29 answer the allegation in a manner consistent with the other provisions of this policy.

30 On an annual basis, the Finance and Audit Committee will provide Council with a report on
31 the effectiveness of this policy and the Code of Conduct policy. Statistics regarding the
32 number of cases reported, investigated, resolved and outstanding will be included in the
33 report, as well as any lessons learned or proposed changes to the policies.

34 **2. Methods to report suspected wrongdoing**

35 Council has established the following procedures to receive, retain, investigate and act on
36 complaints and concerns of councillors, officers, employees, contractors and agents of
37 Nipissing First Nation regarding instances of misconduct or wrongdoing.

1 The Director of Administration will ensure that the procedures noted above will be included
2 in the contracts of contractors and the appointment of agents and committee members.

3 The Director of Administration, the Chair of the Finance and Audit Committee and the
4 external source at Anishinabek Police Services are authorized to receive and inquire into
5 reports of misconduct or wrongdoing.

6 The Director of Administration, the Chair of the Finance and Audit Committee and the
7 external source at Anishinabek Police Services will report their respecting findings of an
8 inquiry into a report of misconduct or wrongdoing that they receive.

9 The Finance and Audit Committee is authorized to inquire further into any findings reported
10 to it by the Director of Administration, the Chair of the Finance and Audit Committee and
11 the external source at Anishinabek Police Services.

12 Any report received by Nipissing First Nation's officers, employees, contractors or agents
13 from any source inside or outside Nipissing First Nation should be immediately forwarded to
14 the Chair of the Finance and Audit Committee Chairperson. Councillors should report
15 directly to the Chair of the Finance and Audit Committee.

16 Nipissing First Nation officers, employees, contractors or agents should forward their reports
17 to the Director of Administration, the Chair of the Finance and Audit Committee and the
18 external source at Anishinabek Police Services.

19 Instances of wrongdoing can be reported directly to the Director of Administration in the
20 following ways:

- 21 • In writing to the attention of the Director of Administration: Freda Martel, 36 Semo
22 Road, Garden Village, ON P2B 3K2;
- 23 • Via telephone to the Director of Administration at (705) 753-2050, extension 1223.
- 24 • Anonymously in writing to the Director of Administration.

25 Instances of wrongdoing can be reported directly to the Chair of the Finance and Audit
26 Committee in the following ways:

- 27 • In writing to the attention of the Chair of the Finance and Audit Committee: Donna
28 Dodgson, PO Box 12, 20 Maple Avenue, Iroquois, ON.
- 29 • Via telephone to the Chairperson of the Finance and Audit Committee at (613) 314-
30 5856.
- 31 • Anonymously in writing to the Chairperson of the Finance and Audit Committee.

32 Instances of wrongdoing can be reported directly to an external source, the Inspector of the
33 Anishinabek Police Services (APS) in the following ways:

- 34 • In writing to the attention of the external source Inspector, Anishinabek Police Services
35 (APS): Marc LeSage, 16 Megezee Street, Garden River, ON P6A 6Z1;
- 36 • Via telephone to the external source Inspector of Anishinabek Police Services (APS) at
37 (705) 992-3450;

- 1 • Anonymously in writing to the external source Inspector of Anishinabek Police Services
2 (APS).

3
4 **3. Inquiring into reported wrongdoing**

5 Promptly upon receipt of a report, the Director of Administration, the Chair of the Finance
6 and Audit Committee and the external source at Anishinabek Police Services, as the case
7 may be, will:

- 8 • Confirm in writing to the party who has reported an alleged misconduct that the report
9 has been received;
- 10 • Ensure that the identity of the person(s) making the report is kept confidential to the
11 extent possible and that individuals who report in good faith are protected from reprisals;
- 12 • Include the report on a confidential written docket, summarizing in reasonable detail:
- 13 ➤ The nature of the report (including specific allegations made and the
14 names of the persons involved);
- 15 ➤ The date of receipt of the report;
- 16 ➤ The current status of any inquiry;
- 17 ➤ The report made to the Finance and Audit Committee;
- 18 ➤ Any final resolution of the reported wrongdoing.

19 Decide upon the appropriate action to be taken when conducting the inquiry and start the
20 inquiry as soon as possible. The inquiry should seek to confirm or refute the facts presented;

21 When the alleged incident is of significant risk (to the operations, reputation, etc. of
22 Nipissing First Nation), related to potential criminal acts by individuals, or of high financial
23 value to Nipissing First Nation, the Director of Administration, the Chair of the Finance and
24 Audit Committee and the external source at Anishinabek Police Services may retain external
25 expertise to conduct the inquiry;

26 Within a period of eight weeks from the moment the report has been received, inform the
27 party who reported the alleged irregularity of the status of the inquiry and steps that have
28 been taken or will be taken following the results of the inquiry;

29 If the inquiry cannot be completed with the eight week time frame, inform in writing the
30 person who reported the alleged irregularity and indicate a new time frame for the conclusion
31 of the inquiry;

32 Report on the progress of current inquiries at each Finance and Audit Committee meeting;

33 Upon completion of the inquiry, report to the Finance and Audit Committee on the conduct
34 of the inquiry and the result of the inquiry and recommend actions to be taken.

35 Upon receipt of the report from the Director of Administration, the Chair of the Finance and
36 Audit Committee and the external source at Anishinabek Police Services, the Finance and
37 Audit Committee will determine if it will conduct any further inquiry into the matter but in

1 any event will make a report to the Council of the circumstances reporting to the Committee
2 including the Committee's recommendations if any.

3 The Finance and Audit Committee will actively monitor inquiries to ensure they are
4 conducted in accordance with this policy.

5 If the reported wrongdoing concerns a member of the Finance and Audit Committee, the
6 Council will inquire into the matter or retain external expertise to conduct the inquiry.

7 **4. Responding to wrongdoing and initiating remedial actions**

8 After considering the final report of the results of an inquiry, the Finance and Audit
9 Committee will recommend a course of action to Council which will make a decision to
10 resolve the issue as soon as practical.

11 Resolution actions will be commensurate with the severity of the wrongdoing incurred, and
12 can include reprimands, leave without pay, termination, revocation of appointment or other
13 remediation as determined by the Council and subject to the provisions of the Disciplinary
14 and Dismissal Policy.

15 Police will be contacted if activities of a criminal nature are identified.

16 Recovery of Nipissing First Nation funds, either expended or forfeited, as a result of the
17 wrongdoing as described in Nipissing First Nation's Financial Administration Law will be
18 tracked and collected from the responsible individual(s).

19
20 *Approved this 27th day of May, 2015;*
21 *Amended and Approved by C&C this 4th day of October, 2016;*
22 *Amended and Approved by C&C this 18th day of December, 2018;*
23 *Amended and Approved by C&C this 21st day of December, 2021.*

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Reporting of Breaches & Financial Irregularities Policy -
Acknowledgement and Agreement

This is to acknowledge that I have received and read a copy of Nipissing First Nation's Reporting of Breaches & Financial Irregularities Policy. I understand that the integrity of the financial information and other information of Nipissing First Nation is vital.

I further understand that Nipissing First Nation is committed to a work environment free of discrimination, retaliation, threats or harassment for employees and contractors who has raised concerns regarding financial misconduct or wrongdoing and that Nipissing First Nation specifically prohibits reprisals against any person who makes a good faith report regarding such concerns. Accordingly, I specifically agree that to the extent I have concerns of financial misconduct or wrongdoing that I reasonably believe to be in violation of Nipissing First Nation's laws or policies, I will immediately report such conduct in accordance with Nipissing First Nation's Reporting of Breaches & Financial Irregularities Policy.

I confirm that I have read this policy and understand the expectations of me contained herein.

_____ Employee's/Contractor's Signature

_____ Employee's/Contractor's Name [printed]

Date