



No. BOG-FIN-03

Title: WHISTLEBLOWER PROTOCOL

CLASSIFICATION:

ADMINISTRATIVE SERVICES

FIRST ADOPTED:

April 20, 2010

Purpose:

As a result of a recommendation from Dawson College's External Auditors to the Board of Governors and in accordance with best practices, the College is implementing a Whistleblower Hotline. Any employee who reasonably believes that there has been a serious breach of the financial policies of the College, an intentional diversion of funds or assets, or a contravention of accounting rules has an obligation to respect the principles and values outlined in the College's Human Resource Management Policy (HRMP) and to report such breaches. Further, an employee working on financial or accounting processes who reasonably believes that an accounting procedure or entry has been implemented for the purpose of misstating the College's finances is also obliged to report such suspected fraud.

Protocol:

Employees may confidentially report allegations of fraud to their manager or to the Director, of Administrative Services. On the other hand, employees may choose to call Dawson College's anonymous whistleblower hotline to report the allegation at 514-747-8194. This hotline is administered by an outside agency.

The message to callers of the anonymous tip line will indicate that employees who leave a message may include their name, and by doing so are tacitly agreeing to discuss the situation in more detail with the Director of Administrative Services at a later date. In accordance with the HRMP, the College considers it unethical for an employee to leave a message in order to retaliate against another employee.

If the employee chooses to remain anonymous, within 24 hours the Director of Administrative Services will be informed in writing that a message concerning an allegation of financial fraud has been left on the whistleblower hotline. The Director will then conduct a confidential investigation related to the allegations made. At the end of the investigation, the Director will submit a confidential report including an appreciation of the soundness of the allegation, to the appropriate College Officer (Director General or Chair of the Board). The report may be used as the basis for any ensuing disciplinary measure in accordance with existing practices.