



Whistleblower Policy

1. General

The Land Trust Alliance of BC (the “LTABC”) is committed to lawful and ethical behavior in all of its activities. As such, the LTABC requires its directors, officers, employees and volunteers to observe high standards of business and personal ethics and act with honesty and integrity when conducting their duties and responsibilities on behalf of the LTABC.

2. Purpose

The purpose of this policy is to ensure there is a procedure to report, investigate, and act upon allegations of wrongdoing within the financial management system and allegations with respect to any legal, governance, operational or policy violations, and to provide protection to persons who come forward with these reports in good faith.

3. Definitions

“Reportable Activity” includes any material breach of the LTABC’s bylaws, policies, and procedures (specifically, but not limited to those that relate to financial administration), and its conflict of interest provisions, and includes:

- Questionable accounting practices and inadequate internal accounting controls;
- Inappropriate recording or reporting of revenues, or lack thereof
- Inappropriate classification of assets and/or liabilities
- Misleading or coercion of auditors;
- Preparation of fraudulent or misleading financial information;
- Intentional deception for personal gain;
- Material misrepresentation in disclosures made by or on behalf of the LTABC;

- Theft of physical or intellectual property;
- Misappropriation of funds – use of the LTABC’s funds for personal gain or unauthorized uses, including any expenditures, acceptance of liability or other transactions that do not have the proper authorizations;
- Embezzlement of the LTABC’s assets (financial and non-financial) by an individual or group of individuals;
- Unethical behaviour including breach of conflict of interest or code of conduct policies;
- Receiving personal kickbacks or gifts from contractors or vendors which could create bias in the tendering process (excludes nominal gifts or business lunches within reasonable price limits);
- Inappropriate projects for the benefit of a landowner or business, and not necessarily in the LTABC’s interest.
- Illegal activities;
- Gross mismanagement - a deliberate act or an omission demonstrating wilful disregard for the efficient and effective management of the LTABC’s resources; and
- Knowingly violating the BC Personal Information Protection Act, the Societies Act, the LTABC’s bylaws, policies and/or procedures that may have significant adverse implications to the LTABC.

4. Scope

All directors, officers, employees and volunteers of the LTABC must promptly report in compliance with this Policy any Reportable Activity of which they become aware or have reason to believe may exist.

5. Reporting Procedure

Employees and volunteers should report concerns directly to their supervisor or to the next level of management until the concerns are satisfactorily resolved. However, if an employee or volunteer is uncomfortable communicating with their supervisor or does not believe the concern is being addressed appropriately, the employee or volunteer may report the issue to the Chair of the board of directors. Employees and volunteers are encouraged to report concerns in writing; however if the employee or volunteer chooses

to make the report orally the person receiving the report shall take detailed written notes of the oral report.

Officers, directors, and individuals without a direct supervisor outside of the board of directors shall report concerns to the Chair of the board of directors. If the person making the report is not comfortable reporting to this individual or if they do not believe the report is being address appropriately, they may report directly to the Executive Director, or any other board member as appropriate.

6. Handling of Reports

Reports under this Policy will be taken seriously and investigated promptly. The LTABC will maintain the confidentiality of reports to the extent feasible in light of its need to investigate and take applicable corrective action. Appropriate corrective action, up to and including termination, will be taken if warranted by the investigation into the reported conduct or for violations of this Policy.

7. Prohibition on Retaliation

The LTABC will not permit any employees, members or volunteers to harass, retaliate or discriminate against those other employees, volunteers, contractors and stakeholders (the Complainant) who, in good faith, report a Reportable Activity. Retaliation in any form will not be tolerated and should be reported using the channels detailed in the Policy. Any violation of this policy may subject the violator to disciplinary action, which may include, in appropriate circumstances, termination of employment or contract, or legal action.

8. Duty to Act in Good Faith

Anyone who reports a Reportable Activity must be acting in good faith. Allegations that are not made in good faith will be viewed as a serious offence and may be subject to discipline up to and including discharge in the case of employees, and/or the severing of the relationship with members, volunteers, contractors or other stakeholders.