



Approved By: Board of Directors

Effective Date: April, 2010

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Alberta Alpine Ski Association

Policy Title

2.14 Whistle Blower

Policy Objective

As a not for profit, funded in part by the Alberta Sport Parks Recreation and Wildlife Foundation, the integrity of the financial and other information of Alberta Alpine Ski Association (the Association) is vital.

The Association's financial and other information guides the decisions of the Board of Directors of the Association (**the Board**), and is relied upon by our membership and funding partners. For these reasons, the Association must maintain a workplace where the Association can receive, retain and address all reports and complaints received by the Association concerning:

1. accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submission by employees and consultants of the Association of concerns regarding questionable accounting or auditing matters (collectively **Accounting/Audit Matters Concerns**)
2. the potential violation of any law relating to fraud, including without limitation the reporting of fraudulent financial or other information to our membership, the government or funding partners (a **Potential Violation**)
3. any concerns respecting a breach or potential breach of the Association's Code of Business Conduct or any manner of harassment (**Breach of Conduct**). The purpose of this Whistleblower Policy is to provide the Association's employees, volunteers and consultants with a mechanism by which they can raise these concerns free of any discrimination, retaliation or harassment.

The Association recognizes the value of transparency and accountability in its administrative and management practices, and therefore also supports the making of disclosures to the Association, or, if applicable, to law enforcement agencies that reveal **Grave Misconduct**, i.e., conduct which constitutes or could result in a violation of law by the Association or in a substantial mismanagement of Association resources and if proven constitutes a criminal offence or reasonable grounds for dismissal of the person engaging in such conduct.

Therefore, it is the policy of the Association to encourage employees, volunteers and consultants, when based on their reasonable belief they have Accounting/Audit Matters Concerns, or believe that Breach of Conduct, Potential Violation or Grave Misconduct has occurred or is occurring, to report those concerns. All reports will be taken seriously and will be promptly investigated. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the quality of the information provided. Where the reported Accounting/Audit Matters Concerns are found to be accurate, and where a Breach of Conduct, Potential Violation or Grave Misconduct has been found to have occurred or be occurring, those matters will be corrected and, if appropriate, the persons responsible will be disciplined.

In addition, the Association is committed to providing a work environment in which employees, volunteers and consultants, when based on their reasonable belief they have Accounting/Audit Matters Concerns, or believe that a Breach of Conduct, Potential Violation or Grave Misconduct has occurred or



ALBERTA ALPINE

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is occurring, can raise those concerns free of discrimination, retaliation, threats or harassment. Accordingly, the Association strictly prohibits discrimination, retaliation, threats or harassment of any kind against any employee, volunteer or consultant who, based on the employee's, volunteer's or consultant's reasonable belief that such conduct or practices have occurred or are occurring, reports that information to Association in accordance with this Whistleblower Policy or to a regulatory or law enforcement agency. In addition, discrimination, retaliation, threats and harassment are strictly prohibited against such employees, volunteers or consultants who file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or about to be filed (with any knowledge of the Association) related to an alleged violation of current, proposed and future Canada Revenue Agency regulation.

Procedure

Reporting and Investigation

If you have Accounting/Audit Matters Concerns, or believe that a Breach of Conduct, Potential Violation or Grave Misconduct has occurred or is occurring, you must immediately report those facts to your immediate supervisor or to the Chief Financial Officer either identifying yourself or on an anonymous basis. If you identify yourself, you may then be requested to document your report in writing. You may also report your concerns anonymously by sending an anonymous letter to your immediate supervisor or the Chief Financial Officer. If you have reason to believe that both of those individuals are involved in these matters, you should report those facts to a member of the Audit Committee of the Board of Directors of the Association (**Audit Committee**). Upon receiving such reports or complaints, the immediate supervisor or the Chief Financial Officer shall promptly forward the same to the Chairman of the Audit Committee who will oversee and provide direction on the investigation and resolution of the matter.

If you believe there has been a breach or a violation of the Association's Code of Business Conduct, you must immediately report those facts to your immediate supervisor or to the Chief Financial Officer either identifying yourself or on an anonymous basis. If you identify yourself, you may then be requested to document your report in writing. You may also report your concerns anonymously by sending an anonymous letter to your immediate supervisor or the Chief Financial Officer. If you have reason to believe that both of those individuals are involved in these matters, you should report those facts to a member of the Audit Committee. Upon receiving such reports or complaints, the immediate supervisor or the Chief Financial Officer shall promptly forward the same to the Chairman of the Audit Committee who will oversee and provide direction on the investigation and resolution of the matter.

If you later believe that you have been subject to discrimination, retaliation, threats or harassment for having made a report under this Policy, you must immediately report those facts to your immediate supervisor or the Chief Financial Officer. If, for any reason, you do not feel comfortable discussing the matter with your immediate supervisor or the Chief Financial Officer, you should bring the matter to the attention of a member of the Audit Committee. It is imperative that you bring the matter to the Association's attention promptly so that any concern of discrimination, retaliation, threats or harassment can be investigated and addressed promptly and appropriately.



ALBERTA ALPINE

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All reports and complaints under this Policy will be promptly and thoroughly investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law. All employees, volunteers and consultants along with supervisors have a duty to cooperate in the investigation of reports of Accounting/Audit Matters, Concerns, Breaches of Conduct, Potential Violations or Grave Misconduct, or of discrimination, retaliation, threats or harassment resulting from the reporting or investigation of such matters. In addition, an employee or consultant shall be subject to disciplinary action, possibly including the termination of their employment or contract, if the employee or consultant fails to cooperate in an investigation, or deliberately provides false information during an investigation. If, at the conclusion of its investigation, the Association determines that a violation of the Policy has occurred, the Association will take effective remedial action commensurate with the severity of the offense. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of policy.

Discrimination, Retaliation or Harassment

The Association strictly prohibits any discrimination, retaliation, threats or harassment against any person who reports or who participates in an investigation of reports or complaints about Accounting/Audit Matters Concerns, a Breach of Conduct, Potential Violation or Grave Misconduct and is specifically addressed in the Association's Harassment Policy.

Any complaint that any managers, supervisors, employees, volunteers or consultants are involved in discrimination, retaliation or harassment in contravention of the Policy shall be promptly and thoroughly investigated in accordance with the Association's investigation procedures as identified in the Harassment Policy (Responding to a Complaint of Harassment). If a complaint of discrimination, retaliation or harassment is substantiated, appropriate disciplinary action, up to and including discharge, will be taken.

Retention

All documents related to reporting, investigation and enforcement of and under this Policy, or of the discrimination, retaliation or harassment of an employee that made a report or complaint hereunder, shall be kept in accordance with the Association's record retention policy and applicable law.

Additional Enforcement Information

In addition to the Association's internal complaint procedure, employees, volunteers and consultants should also be aware that certain federal, provincial, state and local law enforcement agencies may be authorized to review Accounting/Auditing Matters Concerns, Breaches of Conduct, Potential Violations or Grave Misconduct. The Association's policies and practices have been developed as a guide to our legal and ethical responsibilities to achieve and maintain the highest business standards. Conduct that violates the Association's policies will be viewed as unacceptable under the terms of employment at the Association. Certain violations of the Association's policies and practices could even subject the Association and any individual employees and consultants involved to civil and criminal penalties. Before issues or behaviour can rise to that level, employees, volunteers and consultants are encouraged to



ALBERTA ALPINE

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report to the Association Accounting/Audit Matters Concerns, suspicion of Breaches of Conduct, Potential Violations or Grave Misconduct, or discrimination, retaliation, threats or harassment related to such reports. Nothing in this Policy is intended to prevent an employee, volunteer or consultant from reporting information to the appropriate agency when the employee, volunteer or consultant has reasonable cause to believe that the violation of a federal, provincial or local statute or regulation has occurred.

Modification

The Board of Directors can modify this Policy. Modification may be necessary, among other reasons, to maintain compliance with federal, provincial or local regulations and/or accommodate organizational changes within the Association.

Please sign the acknowledgement form below and return it to the Chief Financial Officer. This will let the Association know that you have received the Whistleblower Policy and are aware of the Association's commitment to a work environment free of discrimination, retaliation, threats or harassment for reporting of Accounting/Auditing Matters Concerns, Breaches of Conduct, Potential Violations or Grave Misconduct, as well as your obligations to report such information.

Scope

This is available to all senior volunteers and staff of Alberta Alpine Ski.

Related Policies

Harassment, Records Retention Policy, Business Code of Conduct