QUAMED Whistleblower policy

Policy number P-008
Language English
Version number 001

Written by: Ed VREEKE, QUAMED Executive Director

Reviewed by: Anthony BOURASSEAU, QUAMED quality and compliance Coordinator

Approved by: Daniel VANDERBERG, QUAMED President

1 Objective

1.1 QUAMED expects all directors, volunteers, staff, and contractors to comply with all applicable laws. QUAMED is committed to promoting honesty and integrity and maintaining the highest ethical standards in all its activities. Consistent with these values, QUAMED does not tolerate any illegal or unethical behavior, including fraud, criminal acts, regulatory violations, manipulation of accounting and auditing records, or any breach of relevant policies, procedures, or practices established by QUAMED. QUAMED maintains various policies further detailing this:

- P001 QUAMED Code of conduct
- P002 QUAMED Policy on Sexual Exploitation and Abuse (PSEA)
- P003 QUAMED Anti-fraud policy
- P006 QUAMED Conflict of Interest and impartiality policy

1 Inspired by Deloitte sample Whistleblower policy, September 2020
1.2 The Internal Audit Committee with the support of the Quality and Compliance Coordinator, must ensure QUAMED has the appropriate procedures for (i) the receipt, retention, and treatment of Incidents (defined below), and (ii) the confidential, anonymous reporting of concerns regarding questionable accounting or auditing matters. This Policy serves to fulfill these Internal Audit Committee responsibilities.

2 Definitions

2.1 “Administrator” means the person designated by the board to oversee the day-to-day administration of this Policy, including receiving, tracking, and reporting to the board on Incidents reported.

2.2 “Internal Audit Committee” means the internal audit committee appointed by the QUAMED’s board of directors;

2.3 “Board” means QUAMED’s board of directors;

2.4 “Code” means the Code of Conduct adopted by the Board and any similar Policy adopted by the board of directors of any Organization subsidiary or affiliate (see above for the list of policies);

2.5 “Organization” means “QUAMED”;

2.6 “Employee Reporter” means an Organization’s employee or service provider reporting Incidents under this Policy;

2.7 “Incident” means one or more violations or suspected violations of the Code, applicable laws, or the Organization’s accounting, financial reporting, internal accounting controls, or auditing policies and procedures, or related matters, including, but not limited to, the following non-exhaustive list of examples:

2.7.1 Suspected violations of applicable law, whether civil or criminal, including breaches of occupational health and safety legislation;
2.7.2 Suspected violations of corporate policies or guidelines of the Organization or the Code;
2.7.3 Questionable accounting, internal accounting controls, auditing practices or accounting or auditing irregularities;
2.7.4 Experiencing or observing discrimination, harassment, sexual misconduct, workplace violence, substance abuse, violations of human rights, or similar behaviors;
2.7.5 Any falsification of contracts, books, records, reports, or accounts;
2.7.6 Direct or indirect participation in any bribes, kickbacks, improper profit-sharing arrangements, illegal gratuities or improper inducements or payments to any public official or other acts of corruption or bribery;
2.7.7 Fraud against or involving the Organization, its subsidiaries or affiliates or any party having a business relationship with the Organization or its subsidiaries or affiliates;
2.7.8 Risks to the Organization’s assets, property, or resources;
2.7.9 Risks to the environment;
   ▪ Any matter that involves a significant threat to the health and safety of the Organization’s personnel, other representatives or business partners and/or the general public, including unsafe working conditions;
   ▪ Concerns about the Organization’s business practices;
   ▪ A matter likely to receive negative media or public attention; or
   ▪ Any retaliation against any Reporter for intending to make or making a good faith report under this Policy.
2.8 “Reporter” means an Employee Reporter or a director, volunteer or other person reporting Incidents in accordance with this Policy, including but not limited to suppliers, business partners, consultants, volunteers, focal points and partners.
2.9 “Investigator” means the person or persons designated by the board with responsibility for investigating and bringing closure to reported Incidents;

3 Application
3.1 This Policy applies to each Incident reported, and the procedures, protections and other provisions of this Policy are for the benefit of every director, staff member, and contractor of the Organization.
3.2 The Administrator shall serve as the main Organization contact and shall oversee reporting to the Audit Committee regarding such matters.

4 No retaliation
4.1 The Organization will not, in relation to the reporting of any Incident under the Policy, permit any form of retaliation or reprisal (including discharge, demotion, transfer, suspension, threat, intimidation, harassment or any other form of discrimination) by any person or group, directly or indirectly, against any Reporter, witness or interviewee who, truthfully and in good faith:
   4.1.1 Reports an Incident in accordance with this Policy;
   4.1.2 Lawfully provides information or assistance in an investigation regarding any conduct which the Reporter reasonably believes constitutes a violation of applicable laws, the Code or any other Organization policies;
4.1.3 Files, causes to be filed, testifies, participates in or otherwise assists in a proceeding related to a violation of applicable laws, the Code or any other Organization policies;

4.1.4 Provides a law enforcement officer with information regarding the commission or possible commission of an offence, unless the individual reporting is one of the violators; or

4.1.5 Assists the Investigator, the Internal Audit Committee, management or any other person or group (including any governmental or regulatory authority) in the investigation of an Incident.

4.2 Any director, staff or contractor who retaliates against a Reporter, witness or interviewee in violation of Section 4.1 could face disciplinary action, up to and including termination of the person’s employment or position with the Organization.

4.3 If any person believes that retaliation or reprisal has occurred, that person may submit a complaint pursuant to this Policy after the person knew or ought to have known that the retaliation or reprisal occurred.

5 Reporting incidents
Reporting incidents and the processing of the incidents follow the same procedure as SOP-Q-031 V1 with the QCC taking the lead and reporting to the Internal Audit Committee.

6 Questions
6.1 Any questions concerning this Policy should be directed to the COB.
## "P008 V1 EN Whistleblower policy" History

- **Document created by Anthony Bourasseau (anthony.bourasseau@quamed.org)**
  2023-06-14 - 12:27:37 PM GMT

- **Document emailed to adrianus vreeke (ed.vreeke@quamed.org) for signature**
  2023-06-14 - 12:28:32 PM GMT

- **Email viewed by adrianus vreeke (ed.vreeke@quamed.org)**
  2023-06-14 - 1:07:59 PM GMT

- **Document e-signed by adrianus vreeke (ed.vreeke@quamed.org)**
  Signature Date: 2023-06-14 - 1:19:41 PM GMT - Time Source: server

- **Document emailed to Anthony Bourasseau (anthony.bourasseau@quamed.org) for signature**
  2023-06-14 - 1:19:42 PM GMT

- **Email viewed by Anthony Bourasseau (anthony.bourasseau@quamed.org)**
  2023-06-14 - 1:20:06 PM GMT

- **Document e-signed by Anthony Bourasseau (anthony.bourasseau@quamed.org)**
  Signature Date: 2023-06-14 - 1:20:13 PM GMT - Time Source: server

- **Document emailed to dvandenbergh@quamed.org for signature**
  2023-06-14 - 1:20:14 PM GMT

- **Email viewed by dvandenbergh@quamed.org**
  2023-06-15 - 2:37:32 PM GMT

- **Signer dvandenbergh@quamed.org entered name at signing as Daniel Vandenbergh**
  2023-06-15 - 2:38:02 PM GMT

- **Document e-signed by Daniel Vandenbergh (dvandenbergh@quamed.org)**
  Signature Date: 2023-06-15 - 2:38:04 PM GMT - Time Source: server
Agreement completed.

2023-06-15 - 2:38:04 PM GMT