

SAFE DISCLOSURE PROCEDURES

PURPOSE The purpose of this document is to outline the procedures for receiving, responding to, investigating and reporting disclosures made pursuant to the Safe Disclosure Policy ("Policy").

PART A

How disclosures may be made

1. How disclosures may be made

Any individual may make a disclosure using one of the following methods:

- a. Online through the Grant Thornton CARE website at <https://www.grantthorntoncare.ca/>
- b. By phone to the Grant Thornton CARE phone line: 1 855 484-CARE (2273)
- c. By email to safedisclosure@brocku.ca
- d. To any member of the Disclosure Review Team defined below
- e. To any member of Senior Management who will forward the disclosure to the Disclosure Review Team

Part B

How disclosures will be processed

2. Receipt of disclosures

A disclosure made through one of the options set out above will be reviewed by the University's Director of Internal Audit, Internal Audit Manager and General Legal Counsel, or designate(s), ("Disclosure Review Team"), who may consult with additional resources as required at their discretion.

3. Confidentiality of disclosures

The University will endeavor to protect the confidentiality of the discloser, subject to any of the requirements of any collective agreements, University policies or applicable legislative and regulatory requirements.

4. Investigations

The Disclosure Review Team will review the disclosure to assess whether there are reasonable grounds to investigate and whether there is any reason to believe the disclosure is not made in good faith.

If the disclosure is determined to have reasonable grounds and to have been made in good faith, the disclosure will be:

- a. Referred to the appropriate policy owner for investigation pursuant to the applicable policy; or
- b. Referred to Internal Audit for investigation if there is no applicable policy.

If the disclosure is determined to lack reasonable grounds to investigate or to have not been made in good faith, the Disclosure Review Team may decline to investigate further and will notify the discloser of this decision if contact information or a mechanism for contacting the discloser is available. This will be reported to the Audit Committee of the Board of Trustees in the next meeting of the Audit Committee.

5. Requirements for investigations

The University may require additional documentation, including but not limited to a signed attestation by the discloser, before proceeding with the investigation.

6. Interim measures

Pending the outcome of an investigation, the Disclosure Review Team may make recommendations regarding interim measures to the appropriate policy owner or, where there is no applicable policy, to the appropriate Vice-President.

PART C

Reporting of disclosures

7. Investigation reports

Any investigation conducted in response to a disclosure under the Safe Disclosure Policy must result in a written report which shall be provided to the applicable administrators under the relevant policy and in all cases to the Disclosure Review Team.

8. Reporting to Board

The Vice-President, Administration, or designate thereof, shall provide safe disclosure reporting to the Audit Committee of the Board of Trustees.

9. Reporting to discloser

Where required by law or University policy, the individual who submits the disclosure will be provided with a summary of the results of the investigation if contact information or a mechanism for contacting the discloser is available.