

## **FRAUDULENT OR DISHONEST CONDUCT & WHISTLEBLOWER POLICY STATEMENT**

GeoGlobal will investigate any possible fraudulent or dishonest use or misuse of GeoGlobal's resources or property by management, staff, volunteers, or members. Anyone found to have engaged in a fraudulent or dishonest conduct is subject to disciplinary action by GeoGlobal up to and including civil or criminal prosecution when warranted.

All members of the GeoGlobal community are encouraged to report possible fraudulent or dishonest conduct. An Employee of GeoGlobal should report his or her concerns to a supervisor or manager. If for any reason an employee finds it difficult to report his or her concern to a supervisor or manager, the employee can report directly to the Chief Executive Officer. If for any reason an Employee finds it difficult to report to the Chief Executive Officer, the Employee can report directly to the Ethics Contact. All other persons involved with GeoGlobal should report directly to the Chief Executive Officer or the Ethics Contact.

Supervisors or managers are required to report suspected fraudulent or dishonest conduct to the Chief Executive Officer or the Ethics Contact.

### **Definitions**

Fraudulent or Dishonest Conduct: a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to: forgery or alteration of documents, unauthorized alteration or manipulation of computer files, fraudulent financial reporting, pursuit of a benefit or advantage in violation of GeoGlobal's conflict of interest policy, misappropriation or misuse of GeoGlobal's resources, such as funds, supplies, or other assets, authorizing or receiving compensation for goods not received or services not performed and authorizing or receiving compensation for hours not worked.

Whistleblower: any person who informs a supervisor or manager or the Chief Executive Officer or the Ethics Contact about an activity which that person believes to be fraudulent or dishonest.

Baseless Allegations: allegations made with reckless disregard for their truth or falsity. Any person making such allegations may be subject to institutional disciplinary action and/or legal claims by individuals accused of such conduct.

### **Rights and Responsibilities**

Supervisors or managers are required to report suspected fraudulent or dishonest conduct to the Ethics Contact. In addition, supervisors or managers are responsible for maintaining a system of management controls, which detect and deter fraudulent or dishonest conduct. Failure by a supervisor or manager to establish management controls or report misconduct within the scope of this policy may result in adverse action up to and including dismissal. The Ethics Contact is available to assist management in establishing management systems and recognizing improper conduct.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- baseless allegations;
- premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation; and
- violations of a person's rights under law.

Accordingly, a supervisor or manager faced with a suspected misconduct:

- should not contact the person suspected to further investigate the matter or demand restitution;
- should not discuss the case with anyone other than the Ethics Contact, GeoGlobal's duly engaged legal counsel for the case, or a duly authorized law enforcement officer;
- should direct all inquiries from any attorney retained by the suspected individual to GeoGlobal's duly engaged legal counsel for the case; and
- should direct all inquiries from the media to the Chief Executive Officer, the Ethics Contact or GeoGlobal's duly engaged legal counsel for the case.

GeoGlobal will use best efforts to protect whistleblowers against retaliation, as described below.

It cannot guarantee confidentiality, however, and there is no such thing as an "unofficial" or "off the record" report. GeoGlobal will keep the whistleblower's identity confidential, unless (1) the person agrees to be identified; (2) identification is necessary to allow GeoGlobal or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of fraud or dishonest conduct is entitled to the information as a matter of legal right in disciplinary proceedings.

GeoGlobal management and/or Employees may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms or conditions of employment (including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages). Whistleblowers who believe that they have been retaliated against may file a written complaint with the Ethics Contact. A proven complaint of retaliation shall result in a proper remedy for the person harmed and the initiation of disciplinary action, up to and including dismissal, against the retaliating person. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties or actions based on valid performance-related factors.

Whistleblowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).

**Ethics Contact**

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