

Summary of Changes

The following changes are proposed to
Policy Title: Whistle-blower Policy
Policy Number: CC026
Report Number: AC2007-26
Adopted by/ Date: City Council / 2007 May 28
Effective Date: 2007 May 28
Last Amended: 2016 December 19
Policy Owner: City Auditor

	CURRENT POLICY	REVISED POLICY (changes <u>underlined</u>)	NEW	REFLECTS POLICY FORMAT	REFLECTS CONSULTANT'S RECOMMENDATION	REFLECTS CURRENT PRACTICE	LANGUAGE CLARIFICATION
1	BACKGROUND The Corporation of The City of Calgary ("The City") is committed to protecting its revenue, property, information and other assets from any acts of waste and/or wrongdoing by members of the public, contractors, sub-contractors, agents, intermediaries, or its own employees. [p. 1/para. 1]	POLICY STATEMENT The Corporation of The City of Calgary ("The City") is committed to protecting its revenue, property, information, and other assets from <u>any acts of wrongdoing by members of the public, third parties performing services or providing goods under contract to The City, or its own employees.</u> [§ 1]		✓	✓		✓
2	In 2007, The City established a Whistle-blower Program that provides overarching guidance to augment existing corporate policies and establishes additional mechanisms to ensure consistent, systematic, corporate-wide processes are in place for the prevention, detection, reporting and investigation of any suspected act of waste and/or wrongdoing. [p. 1/para. 2]	In 2007, The City established a Whistle-blower Program that provides overarching guidance to augment existing corporate policies and establishes additional mechanisms to ensure consistent, systematic, corporate-wide processes are in place for the prevention, detection, reporting and investigation of <u>any suspected act of wrongdoing.</u> [§ 1]			✓		✓

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3	PURPOSE The purpose of this policy is to establish specific program responsibilities regarding the reporting and investigation of allegations of waste and/or wrongdoing within The City of Calgary. This policy reflects The City's ongoing effort to support open, ethical, accountable, and transparent local government. [p. 1/para. 3]	PURPOSE The purpose of this policy is to establish specific program <u>procedures and</u> responsibilities regarding the reporting, <u>handling, and/or independent investigation of allegations of wrongdoing</u> within The City of Calgary. This policy reflects The City's ongoing effort to support open, ethical, accountable, and transparent local government. [§ 2]			✓		✓
4	APPLICABILITY This policy applies to all City employees, contractors, suppliers, agencies, and commissions over which Council has the authority to require that general policies be followed. [p. 1/para. 4] Reports or allegations of waste, wrongdoing, or matters of public concern may be made by any employee, contractor, supplier, or member of the public who has knowledge of The City's operational activities that he or she considers to be dishonest, unethical, wasteful, improper, a matter of public concern or illegal. Allegations directed at members of Council or council's staff are to be reported directly to the Integrity Commissioner. [p. 1/para. 5]	APPLICABILITY This policy applies to all City employees, <u>third parties performing services or providing goods under contract to The City, committees and</u> commissions over which Council has the authority to require that general <u>Administration and/or Council</u> policies be followed. Reports or allegations of waste, wrongdoing, or matters of public concern may be made by any employee, contractor, supplier, or member of the public who has knowledge of The City's operational activities that he or she considers to be dishonest, unethical, wasteful, improper, a matter of public concern or illegal. Allegations directed at members of Council or council's staff are to be reported directly to the Integrity Commissioner. Exclusions are listed in Schedule A. [§ 4]	✓		✓		✓

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5	DEFINITIONS -	DEFINITIONS <u>Allegation</u> : A clearly articulated claim or assertion that an event has occurred in violation of City policy which has not yet been proven as true. [§ 3]	✓			✓	
6	<i>Acting in Good Faith</i> : A reporter is deemed to be acting in good faith when the report is based on reasonable belief/grounds, and not made with malicious intent, solely for self-interest and/or in support of a political agenda. [p. 2/para. 6]	<i>Good Faith</i> : A reporter is deemed acting <u>submitted</u> in good faith when the report it is genuine and based on reasonable belief/grounds and not made with malicious intent, solely for self-interest and/or in support of a <u>personal or</u> political agenda. [§ 3]				✓	✓
7	<i>Anonymous</i> : The identity of the reporter is not known. [p. 2/para. 7]	<i>Anonymous</i> : The identity of the reporter is not <u>disclosed</u> . [§ 3]					✓
8	<i>Confidential</i> : Communication of information relating to a report will be restricted and only divulged on a “need to know” basis. This includes the identity of the reporter, the named individual/parties, or any information gathered as part of an investigation. [p. 2/para. 8]	<i>Confidential</i> : Communication of All information relating to a report will be restricted <u>confidential and restricted to a “need to know” basis or as required by law</u> . This <u>may</u> include the identity of the <u>named individual(s), any information gathered as part of an investigation, and in certain circumstances the identity of the reporter.</u> [§ 3]				✓	✓

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9	<i>Matters of Public Concern:</i> A danger to public health or safety; Abuse of authority. [p. 2/para. 9]	<i>Matters of Public Concern:</i> A danger to public health or safety; Abuse of authority. [DELETED. Abuse of authority is covered by existing Respectful Workplace Policy. The WBP is not an emergency response mechanism - danger to public health as a safety and/or emergency issues should be reported through via 911 or existing reporting processes within Administration for more timely response]				✓	
12	<i>Named Individual/Parties:</i> The person(s) against whom allegations are made. [p. 2/para. 10]	<i>Named Individual(s):</i> The person(s) against whom allegations are made. [§ 3]					✓
13	-	<u>Report:</u> Information provided the Whistle-blower Program by a reporter, in good faith, describing with as much information as possible, an allegation, or multiple allegations, of suspected wrongdoing. [§ 3]	✓				
14	<i>Reporter:</i> The person who has knowledge of an activity considered as waste or wrongdoing and reports the activity in good faith. [p. 2/para. 11]	<i>Reporter:</i> The person who has knowledge of an activity <u>believed to be wrongdoing</u> and reports the activity in good faith. [§ 3]			✓		✓
15	-	<u>Reprisal:</u> A negative action or threat made by a City employee in direct association with either: a report submitted to the Whistle-blower Program by a reporter, or information provided to the Whistle-blower Program by a witness. [§ 3]	✓				

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16	<i>Substantiated Report:</i> The investigation of the allegation confirms that the allegation is valid and supported by evidence. [p. 2/para. 12]	<i>Substantiated Report:</i> <u>Investigation confirms an allegation is validated and sufficient evidence exists to determine a violation of City policy.</u> [§ 3]					✓
17	<i>Unsubstantiated Report:</i> The evidence does not support the allegation as reported; or insufficient evidence exists to confirm or deny the allegation. [p. 2/para. 13]	<i>Unsubstantiated Report:</i> Evidence is determined to not support the allegation as reported, or insufficient evidence exists <u>to determine a violation of City policy has occurred.</u> [§ 3]					✓
18	<i>Waste:</i> Refers to the misuse, and/or inefficient use of The City's resources. [p. 2/para. 14]	<i>Waste:</i> Refers to the misuse, and/or inefficient use of The City's resources. [DELETED – part of wrongdoing definition]			✓		
19	<i>Whistle-blower Program:</i> A program managed by the City Auditor's Office and supported by the City Manager to receive concerns reported by employees, contractors, suppliers, or members of the public, regarding activities that may be considered dishonest, unethical, wasteful, improper, or a matter of public concern or illegal. The Whistle-blower Program ensures all reported concerns received are appropriately reviewed and assessed. [p. 2/para. 15]	<i>Whistle-blower Program:</i> <u>A reporting program established under the oversight of the Audit Committee, independently managed by the City Auditor and supported by the City Manager to receive allegations of suspected wrongdoing involving employees and/or operations of Administration.</u> [§ 3]		✓			✓
20	-	<i>Witness:</i> For purposes of this policy, a witness is a City employee or other individual dutifully cooperating with the Whistle-blower Program by responding to inquiries made in support of the investigation of an allegation. [§ 3]	✓				

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21	<p><i>Wrongdoing:</i> For purposes of this policy, wrongdoing refers to harmful or inappropriate conduct. Wrongdoing includes, but is not limited to:</p> <ul style="list-style-type: none">• Theft or fraudulent activity, including<ul style="list-style-type: none">○ Misappropriation/misuse of funds, equipment or other assets;○ Claims for reimbursement of expenses that are not made for the exclusive benefit of The City.• Breach of Code of Conduct (Administration Policy HR - LR 005);• Malfeasance as defined by the Labour Relations Policy (Administration Policy HR–LR-002, Section 6.07) [p. 2/para. 16]	<p><i>Wrongdoing:</i> For purposes of this policy, wrongdoing refers to <u>conduct that may be considered dishonest, unethical, wasteful, improper, fraudulent, or a matter of public concern or illegal.</u> Wrongdoing includes, but is not limited to:</p> <ul style="list-style-type: none">- <u>Serious violations of City policy or procedure</u>- <u>Misappropriation or gross misuse of City funds, equipment or other assets, information, or resources for any illegal, improper, or unethical purpose</u>- Malfeasance as defined by the Labour Relations Policy [§ 3]			✓		✓

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22	<p>POLICY</p> <p>General Policy Statements:</p> <p>City employees must report any suspected instance or allegation of waste and/or wrongdoing immediately to a supervisor, management, Human Resources or Corporate Security as required by the Labour Relations Policy (Administration Policy HR–LR-002, Section 6.07). Where an employee fears reprisal or where the nature of the allegation precludes reporting directly within Administration, the concern can be reported confidentially and/or anonymously via the Whistleblower Program. [p. 3/para. 17]</p>	<p>Reporting</p> <p>City employees <u>are expected to</u> report any suspected instance or allegation <u>of wrongdoing</u> immediately to a supervisor or manager, Human Resources or Corporate Security as required by the Labour Relations Policy. Where an employee fears reprisal, or where the nature of the allegation precludes reporting directly within Administration, the report can be submitted confidentially and/or anonymously via the Whistle-blower Program. [§ 5.1]</p>		✓			✓
23	<p>The City will fully investigate any suspected acts or allegations of waste and/or wrongdoing. An appropriate, objective, and impartial investigation will be conducted regardless of the Named Individual's position, title, and length of service or the relationship with The City of any party who might be involved in such an investigation. [p. 3/para. 18]</p>	<p><u>All reports will be assessed in an appropriate, objective and impartial manner and a decision to investigate will be made without regard to the position, title, length of service, or relationship to The City of any named individual.</u> [§ 5.2]</p>					✓
24	<p>Employees (including managers) must cooperate fully in any City investigations or reviews arising from reports of waste and/or wrongdoing. [p. 3/para. 19]</p>	<p><u>As with any City investigation, employees must cooperate fully in a whistle-blower investigation. No City employee or person acting on behalf of The City shall take any action in reprisal against a witness who dutifully cooperates with a whistle-blower investigation.</u> [§ 5.3]</p>	✓			✓	✓

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25	Where the results of the investigation find reasonable grounds to indicate that a fraud or criminal act may have occurred, the file will be turned over to The Calgary Police Service. The City will cooperate fully in any subsequent police investigation. [p. 3/para. 20]	Where the results of the investigation find reasonable grounds to indicate that a fraud or <u>other</u> criminal act may have occurred, <u>the City Auditor will determine the need to refer the matter</u> to the Calgary Police Service and cooperate fully in any subsequent police investigation. [§ 5.3]				✓	✓
26	The City will make every reasonable effort, including court-ordered restitution, to pursue the recovery of City losses from the offender or other appropriate source(s). [p. 3/para. 21]	<u>RESPONSIBILITIES – CITY AUDITOR</u> <u>Where investigation determines significant loss to The City, consultation with the City Solicitor will occur to determine appropriate options for recovery.</u> [§ 5.6.1]		✓		✓	✓
27	-	<u>Assessment</u> <u>Assessment of a report will determine whether sufficient detail and merit to the allegation(s) exists to support formal investigation. All reports assessed will result in one of the following actions:</u> a. <u>Investigation of at least one allegation reported</u> b. <u>Referral to Administration subject matters not meriting formal investigation, or as excepted by this policy, for consideration of non-investigative action</u> c. <u>Closure with no further action taken with reports excluded by this policy, or reports not meeting minimum reporting criteria outlined in Schedule B.</u> [§ 5.2]	✓	✓		✓	✓

28	<p>The Whistle-blower Program is designed to address reports and allegations of waste and/or wrongdoing. It will not accept items that are considered to be activism and/or challenges to the appropriateness of Council policy decisions. [p. 3/para. 22]</p>	<p>The Whistle-blower Program is designed to address reports and allegations of waste and/or wrongdoing. It will not accept items that are considered to be activism and/or challenges to the appropriateness of Council policy decisions.</p> <p><u>REPORTING INELIGIBILITY – Schedule B</u></p> <p><u>The City Auditor has sole discretion regarding the disposition of any allegation received and at their discretion may refer or close a report without further action being considered, for any reasonable purpose including, but not limited to the following circumstances:</u></p> <ul style="list-style-type: none"> - <u>Reports involving matters to which this policy is not applicable.</u> - <u>Reports containing insufficient information and/or untimely allegations to which no reasonable expectation exists for successful investigation.</u> - <u>Reports deemed to have not been submitted in good faith.</u> - <u>Matters as reported are before, or have resulted in a decision by a court, a board, tribunal, or other decision-making body and/or for which appeal processes are available.</u> - <u>Matters regarding the appropriateness of municipal taxation or user fees.</u> - <u>Matters as reported are being dealt with or have previously been addressed through another process within Administration and are absent of new information.</u> - <u>Matters which have resulted in documented</u> 	✓		✓	✓	✓
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	[Cont'd]	<ul style="list-style-type: none">- <u>disciplinary action taken by Administration.</u>- <u>Reports involving routine employment or labour matters that can be, or have been, formally grieved.</u>- <u>Routine operational activities or personnel matters more appropriately addressed by Administration.</u>- <u>Matters relating to harassment or discrimination against specific areas protected by the Alberta Human Rights Act, as outlined in Administration Policy Respectful Workplace Policy, which require reporting to the Respectful Workplace Office.</u>- <u>Matters relating to Council or Committee decisions, or operational actions taken by Administration in support of Council or Committee decisions.</u> [§ 6.2]					

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29	<p>Reporter Protection</p> <p>An employee acting in good faith is entitled to reporter protection under this policy. [p. 4/para. 26]</p> <p>Reporter protection is extended to any City employee who meets the requirements of the definition of “Reporter” as defined in this policy. Reporter protection is provided in two areas: confidentiality and retaliation. [p. 3/para. 23]</p> <p>Every reasonable effort will be made to maintain the confidentiality of the reporter. However, the reporter’s identity may be disclosed to ensure that a thorough investigation is conducted. The identity may be disclosed to parties on a need-to know basis, including as required by law. No City employee or person acting on behalf of The City shall take any action in reprisal, oral or written, against a reporter submitting a Whistle-blower report in good faith. [p. 3/para. 24]</p>	<p>Reporter <u>and Witness</u> Protection</p> <p>An employee acting in good faith is entitled to reporter protection under this policy. <u>Any City employee defined by this policy as either a reporter or witness is extended reporter protection in the areas of:</u></p> <ul style="list-style-type: none"> - <u>Confidentiality - Every reasonable effort will be made to maintain the confidentiality of the reporter or witness, however, their identity may be disclosed, on a need-to-know basis, to ensure that a thorough investigation is conducted, where the safety and well-being of the reporter is at risk, or as required by law.</u> - <u>Reprisal - No City employee or person acting on behalf of The City shall take any action in reprisal, oral or written, against a reporter submitting a report in good faith, or against a witness cooperating with a whistle-blower investigation.</u> [§ 5.4] 	✓	✓	✓	✓	✓

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30	Where management is informed or becomes aware of possible reprisals against an individual as a result of a report under this policy, the manager must inform the City Auditor. A Reporter who believes he/she is being retaliated against should contact the City Auditor's Office. The allegations of reprisals will be the subject of immediate investigation. Where the investigation substantiates the allegations of reprisals, the City Manager will be informed and the employee(s) deemed violating this policy will be subject to disciplinary action. [p. 4/para. 25]	<p>Reporter and Witness Protection</p> <p>Where management is informed or becomes aware of possible reprisals against an individual as a result of a report under this policy, the manager must inform the City Auditor. [DELETED - The City Auditor has no authority to require Administration to report]</p> <p><u>A reporter or a witness who believes they have been subjected to retaliation should contact the City Auditor, who will investigate.</u> Where the investigation substantiates the allegations of reprisals, the City Manager will be informed and the employee(s) deemed violating this policy will be subject to disciplinary action by Administration. [§ 5.4]</p>		✓	✓	✓	✓
31	<p>Reporter Protection Limitations</p> <p>A person is entitled to protection under this policy only if the waste and/or wrongdoing is not the result of conduct by the individual seeking protection. [p. 4/para. 27]</p> <p>Protection against reprisal cannot be effectively provided to non-employees or those who choose to keep their identity anonymous to the City Auditor. [p. 4/para. 28]</p>	<p>Reporter Protection Limitations</p> <p>Protection against reprisal cannot be effectively provided to non-employees, or to reporters who choose to remain anonymous to the City Auditor.</p> <p><u>Employees may not seek protection from reprisal for:</u></p> <ol style="list-style-type: none"> <u>Conduct unrelated to the submission of a report</u> <u>Substantiated activity which is determined to be a result of conduct of the employee seeking protection.</u> [§ 5.4] 				✓	✓

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32	Acting in Good Faith Any reporter raising a concern, should do so in good faith. Allegations that are determined to be reported not in good faith may be subject to disciplinary action, up to and including dismissal and/or legal action. [p. 4/para. 29]	<p>Any reporter raising a concern, should do so in good faith. Allegations that are determined to be reported not in good faith may be subject to disciplinary action, up to and including dismissal and/or legal action.</p> <p>Disciplinary Action</p> <p><u>Employees may be subject to disciplinary action, up to and including dismissal, as determined appropriate by Administration, in the following circumstances:</u></p> <ul style="list-style-type: none"> - <u>If a suspicion of wrongdoing on the part of a City employee is substantiated by an investigation.</u> - <u>If a report is determined to have not been reported in good faith</u> - <u>If an employee is found to have breached confidentiality of a whistle-blower investigation</u> [§ 5.3.3] 		✓		✓	✓

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33	<p>Protection for the Named Individual/Parties</p> <p>An individual or individuals implicated by allegations of waste and/or wrongdoing are granted due process. [p. 4/para. 30]</p> <p>During the investigation of a reported concern, the identity of the named individual(s) is kept confidential and disclosed only on a need-to-know basis necessary to conclude the investigation. [p. 4/para. 31]</p> <p>In cases where allegations are determined to be unsubstantiated and no corrective action is required, the named individual(s) may not be informed of the allegation or the investigation. [p. 4/para. 32]</p>	<p><u>Investigation</u></p> <p><u>Named individual(s) are granted due process during an investigation and the identity of the Named individual(s) will be kept confidential and disclosed only on a need-to-know basis necessary to conclude on the allegations.</u> [§ 5.3]</p> <p><u>In cases where the allegation under investigation does not support further investigation and is unlikely to be substantiated by available information or evidence, the investigation may be concluded as unsubstantiated without informing the named individual(s).</u> [§ 5.3]</p> <p><u>Concluding on Allegations</u></p> <p><u>Investigation may determine an allegation only as substantiated wrongdoing or unsubstantiated.</u> [§ 5.3.1]</p>	✓	✓	✓	✓	✓

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34	Disciplinary Action Unless exceptional circumstances exist, a person under investigation shall be given notice in writing of the nature of the allegation prior to conclusion of the substantiated concern and referral for disciplinary action. Where notice is given, the person against whom allegations are being made may submit a written explanation no later than seven calendar days after the notice is received. This requirement is subject to any collective agreement provisions respecting the rights of employees during disciplinary proceedings. [p. 4/para. 33]	Disciplinary Action Unless exceptional circumstances exist, a person under investigation shall be given notice in writing of the nature of the allegation prior to conclusion of the substantiated concern and referral for disciplinary action. Where notice is given, the person against whom allegations are being made may submit a written explanation no later than seven calendar days after the notice is received. This requirement is subject to any collective agreement provisions respecting the rights of employees during disciplinary proceedings. [DELETED in consultation with Law]					✓
35	If a suspicion of waste and/or wrongdoing on the part of a City employee is substantiated by an investigation, the employee may be subject to disciplinary action, up to and including dismissal. [p. 5/para. 34]	If a suspicion of waste and/or wrongdoing on the part of a City employee is substantiated by an investigation, the employee may be subject to disciplinary action, up to and including dismissal. [Incorporated into Disciplinary Action § 5.3.3]				✓	✓
36	All disciplinary action shall be taken by management in conformance with Section 4 (Counselling, Discipline and Suspensions Pending Investigations) of the Labour Relations Policy (Administration Policy HR–LR-002) and the applicable provisions of any relevant collective agreement. [p. 5/para. 35]	All disciplinary action shall be taken by management in conformance with Section 4 (Counselling, Discipline and Suspensions Pending Investigations) of the Labour Relations Policy (Administration Policy HR–LR-002) and the applicable provisions of any relevant collective agreement. [DELETED - City Auditor has no authority over this Administration process]				✓	

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37	RESPONSIBILITIES The City Auditor and the City Manager will develop, implement, and maintain an effective Whistle-blower Program. [p. 5/para. 36]	RESPONSIBILITIES The City Auditor and the City Manager will develop, implement, and maintain an effective Whistle-blower Program. [§ 5.6]				✓	

PROPOSED

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38	<p>City Auditor</p> <p>The City Auditor is responsible for ensuring that procedures are established for receiving, assessing, appropriately investigating, and reporting the outcome of all allegations and reports received under the Whistle-blower Program, and shall ensure that:</p> <ul style="list-style-type: none"> - Channels, including an anonymous hotline, are functioning and maintained to facilitate the reporting of suspicions of waste and/or wrongdoing under this policy. - All allegations made in good faith through the Whistle-blower Program, and not raised solely for self-interest or representing a political agenda, will be subject to a timely assessment, and investigation and resolution as appropriate. - An effective investigative team is established to conduct timely investigations, which may in turn rely on additional available resources and processes within The City. 	<p>City Auditor</p> <p>The City Auditor is responsible for ensuring that procedures are established for receiving, assessing, appropriately investigating, and reporting the outcome of all allegations and reports received under the Whistle-blower Program and may delegate operational activities to the Manager, Whistle-blower Program. The City Auditor shall ensure that:</p> <ul style="list-style-type: none"> - Channels, including an anonymous hotline, are functioning, and maintained to facilitate the reporting of suspicions of waste and/or wrongdoing under this policy. - All allegations <u>reported</u> in good faith through the Whistle-blower Program, and not raised solely for self-interest or representing a political agenda, <u>will be subject are provided to</u> a timely assessment, and <u>where investigation is merited, timely</u> resolution. - An effective investigative team is established to conduct timely investigations, which may in turn rely on additional available resources, <u>such as subject matter experts, and/or</u> processes within The City Administration. [§ 5.6.1] 				✓	✓

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39	City Auditor <ul style="list-style-type: none"> - The results of all investigations are reported to the responsible General Manager and/or City Manager for action as appropriate, in accordance with the Code of Conduct, Administration Policies including HR-LR-002, Labour Relations; and - Where applicable, include recommendations to mitigate future occurrences based on the investigation's determination of underlying causes of procedural failure or control weakness. [p. 5/para. 37] 	City Auditor <ul style="list-style-type: none"> - The results of all investigations are reported to the responsible General Manager and/or City Manager for action as appropriate, in accordance with the Code of Conduct <u>and</u> Administration policies <u>including HR-LR-002, Labour Relations.</u> - Where applicable, <u>investigation results will include</u> recommendations to mitigate future occurrences based <u>on</u> the investigation's determination of underlying causes of procedural failure or control weakness. [§ 5.6.1] 				✓	✓
40	City Manager <p>The City Manager is responsible for ensuring that appropriate administrative policies are in place and maintained to clearly define the behaviour and conduct expected of City employees. This responsibility includes encouraging the reporting of waste and/or wrongdoing, supporting the investigation processes established and establishing sanctions for non-compliance. [p. 6/para. 38]</p>	City Manager <p>The City Manager is responsible for ensuring that <u>ensures appropriate Administration policies</u> are in place and maintained to clearly define the behaviours and conduct expected of City employees, <u>in alignment with The City's various legislative obligations.</u> This responsibility includes encouraging the reporting of waste and/or wrongdoing, supporting the investigation <u>investigative processes, established and establishing appropriate sanctions, for non-compliance, including those established in this policy. [§5.6.2]</u></p> <p>[amended in consultation with Law and City Manager's Office to clarify without appearing to supersede legislative responsibilities]</p>				✓	✓

41	<p>All Employees and Contractors</p> <p>Any employee/contractor who has knowledge of an occurrence of waste and/or potential wrongdoing, shall make a report as required by Administration Policy HR-LR-002. Where the employee fears reprisals as a result of making a report or the nature of the allegation precludes reporting within the administration, the employee can report his/her concerns to the City Auditor under the Whistleblower Program. [p. 6/para. 39]</p>	<p>Employees and Other Reporters</p> <p><u>The Whistle-blower Program relies on the receipt of verifiable information supporting suspected acts of wrongdoing by individuals who have an employment or contractual obligation to report such activities. Reporters fulfil an important role in the successful resolution of allegations raised to the Whistle-blower Program by:</u></p> <ul style="list-style-type: none">- <u>Providing wholesome and complete information regarding a specific concern in a timely manner which supports a reasonable opportunity to investigate</u>- <u>Remaining involved and available to respond to questions from investigators</u>- <u>Maintaining the confidentiality of the process</u> <p><u>Anonymity is available to employees who fear reprisal, however, certain matters, such as those where allegations of disrespectful behaviour are made against the reporter, require disclosure of the identify of all involved parties in support of a fair and thorough investigation.</u></p> <p><u>Reporting suspected wrongdoing to the Whistle-blower Program does not authorize an employee or other reporter to access, collect, or distribute any City record to which they would not have an operational need to access or possess as part of their employment function. Employees determined to have breached confidentiality or privacy in the submission of a report may result in a separate investigation and corrective action which may include disciplinary action as determined appropriate by Labour Relations. [§ 5.6.3]</u></p>	✓			✓	✓
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	CURRENT POLICY	REVISED POLICY (changes <u>underlined</u>)	NEW	REFLECTS POLICY FORMAT	REFLECTS CONSULTANT'S RECOMMENDATION	REFLECTS CURRENT PRACTICE	LANGUAGE CLARIFICATION
42	Management Management teams are responsible for establishing and maintaining a system of internal control to provide reasonable assurance of the efficiency of their operations, including the prevention and detection of wrongdoing, waste and other irregularities. Management should be familiar with the types of wrongdoing and misconduct that might occur within their area of responsibility, be alert for any indicators of such conduct, and encourage and facilitate the reporting of such conduct. [p. 6/para. 40]	Management Management teams are responsible for establishing and maintaining a system of internal control to provide reasonable assurance of the efficiency of their operations, including the prevention and detection of wrongdoing, waste and other irregularities. Management should be familiar with the types of <u>wrongdoing and misconduct</u> that might occur within their area of responsibility, be alert for any indicators of such conduct, and encourage and facilitate the reporting of such conduct. [DELETED. Management are employees and have their expectations set out in existing Administration policies]					✓
43	Upon notification from any City employee or contractor of suspected waste and/or wrongdoing, or if a manager has reason to suspect that such an act has occurred, the manager shall immediately make a report as required under Administration Policy HR-LR-002 or report his/her concerns to the City Auditor under the Whistle-blower Program. [p. 6/para. 41]	Upon notification from any City employee or contractor of suspected waste and/or wrongdoing, or if a manager has reason to suspect that such an act has occurred, the manager shall immediately make a report as required under Administration Policy HR-LR-002 or report his/her concerns to the City Auditor under the Whistle-blower Program. [DELETED – reporting expectations are set out in existing Administration policies]					✓

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44	PROCEDURES Reporting Waste and/or Wrongdoing The City Auditor will establish and maintain sufficient and appropriate channels to effectively facilitate the reporting of acts of waste and/or potential wrongdoing. [p. 6/para. 42]	PROCEDURES Reporting Waste and/or Wrongdoing The City Auditor will establish and maintain sufficient and appropriate channels to effectively facilitate the reporting of acts of waste and/or potential wrongdoing. [duplicitous and incorporated at §5.6.1]		✓			✓
45	Employees are required to report criminal activity, breaches of security or administrative policy to their supervisor, general manager, Human Resources, Corporate Security, or as set out in administrative policies. [p. 6/para. 43]	Employees are required to report criminal activity, breaches of security or administrative policy to their supervisor, general manager, Human Resources, Corporate Security, or as set out in administrative policies. [duplicitous and incorporated at §5.1]		✓			✓
46	Where an employee fears reprisal or where the nature of the allegation precludes reporting within the Administration, the concern can be reported confidentially and/or anonymously via the Whistle-blower Program. [p. 7/para. 44]	Where an employee fears reprisal or where the nature of the allegation precludes reporting within the Administration, the concern can be reported confidentially and/or anonymously via the Whistle-blower Program. [duplicitous and incorporated at §5.1]		✓			✓
47	Non-employees may report a concern directly to the Whistle-blower Program by accessing the reporting channels established by the City Auditor. [p. 7/para. 45]	Non-employees may report a concern directly to the Whistle-blower Program by accessing the reporting channels established by the City Auditor. [§ 5.1]		✓			✓

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48	Concerns can be reported anonymously where the reporter is not required to provide their identity, however in these circumstances, where the reporter's identity remains unknown The City cannot provide the reporter protection against reprisal. [p. 7/para. 46]	Concerns can be reported anonymously where the reporter is not required to provide their identity, however in these circumstances, where the reporter's identity remains unknown The City cannot provide the reporter protection against reprisal. [duplicitous and incorporated at §5.4]		✓			✓
49	Investigations All reported allegations received in good faith, and not under review by other mechanisms, will be assessed and investigated as appropriate. [p. 7/para. 47]	Investigations All reported allegations received in good faith, and not under review by other mechanisms, will be assessed and investigated as appropriate. [duplicitous and incorporated at §6.2]		✓			✓
50	All City employees must support and cooperate fully with a whistle-blower investigation. [p. 7/para. 48]	All City employees must support and cooperate fully with a whistle-blower investigation. [duplicitous and incorporated at §5.3 and §5.6.3]		✓			✓

51	<p>Reported allegations involving the following are not within the mandate of the Whistle-blower Program and, on receipt, will be redirected in a timely manner:</p> <ul style="list-style-type: none">Calgary Police Service<ul style="list-style-type: none">Reports involving sworn or civilian members, other than the Chief of Police, will be referred to the Chief of Police.Reports involving the Chief of Police will be referred to the Chair of the Calgary Police Commission.Members of Council, Council staff or MayorReports involving any member of Council, Mayor or Council staff will be referred to the Integrity Commissioner. [p. 7/para. 49]	<p>EXCEPTIONS – SCHEDULE A</p> <p><u>The Whistle-blower Program may receive reports involving the groups listed below, but will refer such reports, without assessment, as indicated:</u></p> <table><tr><th>Group</th><th>Required Action</th></tr><tr><td>Calgary Police Service (sworn or civilian members)</td><td>Referral to the office of the Chief of Police.</td></tr><tr><td>Calgary Police Service (Chief of Police)</td><td>Referral to the Chair, Calgary Police Commission.</td></tr><tr><td>Mayor, Members of Council, ward staff</td><td>Referral to the Integrity Commissioner.</td></tr></table> <p><u>The City has relationships with many organizations for which control may lie outside of Council. These include:</u></p> <ul style="list-style-type: none"><u>Societies</u><u>Wholly Owned Subsidiaries</u><u>Minority Owned Subsidiaries</u><u>Non-profits</u><u>Civic Partners (legislated bodies or independent external organizations)</u><u>Business Improvement Areas (BIAs)</u> <p><u>Many of these organizations, as identified in the City of Calgary Annual Financial Report, operate independently from The City and may maintain their own protocols for reporting wrongdoing. Except where reports are assessed as activity involving The</u></p>	Group	Required Action	Calgary Police Service (sworn or civilian members)	Referral to the office of the Chief of Police.	Calgary Police Service (Chief of Police)	Referral to the Chair, Calgary Police Commission.	Mayor, Members of Council, ward staff	Referral to the Integrity Commissioner.	✓	✓		✓	✓
Group	Required Action														
Calgary Police Service (sworn or civilian members)	Referral to the office of the Chief of Police.														
Calgary Police Service (Chief of Police)	Referral to the Chair, Calgary Police Commission.														
Mayor, Members of Council, ward staff	Referral to the Integrity Commissioner.														

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	[Cont'd]	<u>City directly, reports received involving these organizations may be referred to the respective board chair or equivalent without further action by the Whistle-blower Program. [§ 6.1]</u>					
52	Security of Evidence The City Auditor will take appropriate steps to prevent the theft, alteration, or destruction of relevant records, and will maintain custody of all whistle-blower investigation files. [p. 7/para. 50]	RESPONSIBILITIES – City Auditor The City Auditor <u>will ensure that appropriate steps</u> to prevent the theft, alteration, or destruction of relevant records, and will maintain custody of all whistle-blower investigation files. [§5.6.1]		✓		✓	✓
53	Confidentiality All employees who have knowledge of, or are participants in, a whistle-blower investigation shall keep the details and results of the investigation confidential. Discussions of the investigation shall occur only with the authority of members of the investigation team, the City Auditor, or as required by law. [p. 7/para. 51]	Confidentiality All employees who have knowledge of, or are participants in, a whistle-blower investigation shall keep the details and results of the investigation confidential. Discussions of the investigation shall occur only with the authority of members of the investigation team, the City Auditor, or as required by law. [§5.3.2]				✓	
54	All whistle-blower investigations are subject to existing <i>Freedom of Information and Protection of Privacy FOIP Legislation</i> . [p. 7/para. 52]	All whistle-blower investigations are subject to existing <i>Freedom of Information and Protection of Privacy FOIP Legislation</i> . [§5.7]				✓	

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55	<p>Communications and Reporting of Results</p> <p>The City Manager's Office will be apprised of all whistle-blower investigations initiated and concluded. All investigations will result in a confidential report of activities and findings. The City Auditor will review the details of substantiated allegations with the applicable General Manager. [p. 8/para. 53]</p> <p>Where the results of the investigation are expected to be of public interest, such as when criminal charges are laid, the City Auditor and the City Manager will jointly develop a communications strategy and will inform Council of the investigation in a manner they deem appropriate to the circumstances, unless the Calgary Police Service directs otherwise. [p. 8/para. 54]</p>	<p>Communications and Reporting of Results</p> <p>All investigations will result in a <u>confidential investigation report of activities and findings to be retained by the City Auditor in accordance with official records retention policies of the City Auditor's Office.</u></p> <p>The City Manager's Office will be apprised of all whistle-blower investigations initiated and concluded. The City Auditor will review the details of substantiated allegations with the <u>applicable department of business unit leader.</u></p> <p>Where the results of the investigation are expected to be of public interest, such as when criminal charges are laid, the City Auditor and the City Manager will jointly develop a communications strategy and will inform <u>Council Audit Committee</u> of the investigation in a manner they deem appropriate to the circumstances unless the Calgary Police Service directs otherwise. [§5.5]</p>				✓	✓
56	<p>Any person contacted by the media with respect to an investigation shall refer the media to Customer Service & Communications. The results of the investigation shall not be discussed with the media by any person other than through the Director, Customer Service & Communications or designate, in consultation with the City Auditor. [p. 8/para. 55]</p>	<p>Any <u>employee</u> contacted by the media with respect to a <u>whistle-blower</u> investigation shall refer the media to Customer Service & Communications. The results of the investigation shall not be discussed with the media by any person other than through the Director, Customer Service & Communications or designate, in consultation with the City Auditor. [§5.5]</p>				✓	✓

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57	The City Auditor will coordinate the reporting of information relating to investigations conducted under this policy to The City's external auditors. [p. 8/para. 56]	The City Auditor will coordinate the reporting of information relating to investigations conducted under this policy to The City's external auditors <u>where appropriate</u> . [\$5.5]				✓	✓
58	The City Auditor will report, at least on an annual basis, information related to reports received and investigations conducted during the year to Council through the Audit Committee. [p. 8/para. 57]	The City Auditor will report, at least on an annual basis, information related to reports received and investigations conducted during the year to Council through the Audit Committee. [\$5.5]				✓	✓
59	Additional Procedures and Guidelines The City Auditor and the City Manager may jointly issue additional detailed procedures for the effective implementation of this policy. These procedures will be part of the Corporate Administration Policy Library. [p. 8/para. 58]	Additional Procedures and Guidelines The City Auditor and the City Manager may jointly issue additional detailed procedures for the effective implementation of this policy. These procedures will be part of the Corporate Administration Policy Library. [DELETED – duplicitous and incorporated in \$5.6.1.]				✓	
60	For Further Information: Council Policy Library Administration Policy Library Freedom of Information and Protection of Privacy (FOIP)	For Further Information: Council Policy Library Administration Policy Library Freedom of Information and Protection of Privacy (FOIP) [Deleted as unnecessary]		✓			

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61	AMENDMENT(S) 2016 December 19 – LGT2016-0926 2013 October 21 – Bylaw 40M2011 2013 May 27 – LGT2013-0477 2013 April 22 – PFC2013-0477 2007 May 28 – AC2007-26	AMENDMENT(S) 2022 November 17 - AC2022-1244 2016 December 19 – LGT2016-0926 2013 October 21 – Bylaw 40M2011 2013 May 27 – LGT2013-0477 2013 April 22 – PFC2013-0477 2007 May 28 – AC2007-26		✓			
62	REVIEW(S) -	REVIEW(S) [DELETED]				✓	