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| TYPE | Operational |
| NAME | Whistleblower Policy |
| DATE APPROVED BY BOARD | March 27, 2026 |
| DATE REVISED BY BOARD | N/A |

THE POLICY

The College of Denturists of Ontario (CDO) is committed to maintaining standards of ethical conduct in all its governance and operational activities.

The purpose of this policy is to foster and maintain a culture of compliance and accountability while encouraging employees, Board members, Committee members, system partners, and/or members of the public to raise concerns regarding CDO's governance or operations in good faith. This policy provides clarity on reportable matters and the process for making such reports.

Note that this policy does not preclude governance complaints being filed against Board and Committee members pursuant to s. 26.02 of the by-laws.

REPORTABLE MATTERS

The following is a non-exhaustive list of potential reportable matters pertaining to the conduct of employees, Board members, Committee members, system partners, consultants, or vendors of the CDO:

- Fraud or theft;
- Accounting, auditing, or other financial reporting misconduct;
- Receiving gifts from vendors which could create a bias or a conflict of interest (perceived or actual);
- Unethical conduct or behaviour;
- Disclosure of confidential information in breach of s. 36 of the RHPA;
- Violations of federal and/or provincial laws that could result in fines or civil damages payable by the CDO, or that could otherwise harm CDO's reputation; or
- Danger to the health and safety of employees, Board members, Committee members, volunteers, system partners, and/or the general public.

PROCEDURE

A Whistleblower may submit their report in writing by email or postal mail. Reports can also be hand delivered or made verbally by phone.

The CDO encourages a Whistleblower to identify themselves to facilitate the review and/or investigation of their report. However, a Whistleblower may wish to remain anonymous. While the CDO will treat reports in confidence, there may be circumstances in which the identity of a Whistleblower may be disclosed (including, but not limited to, where ordered by a court).

The following information should be included in the report:

- Where and when the conduct occurred;
- The names of all individuals involved;
- How and when the Whistleblower became aware of the conduct; and
- All relevant details that will assist in a complete and thorough analysis.

The Registrar shall receive the report.

The Registrar is responsible for conducting an analysis and determining what investigation, if any, is required. The Registrar has discretion to refer the analysis or investigation of the matter to a third party. If the conduct involves a Board or Committee member, the Registrar shall inform the Board Chair.

In all cases, the Registrar will make the person who is subject of the report aware of the incident at the appropriate time.

If the report pertains to the Registrar's conduct, the Deputy Registrar shall assume these responsibilities.

If the report pertains to the Board Chair's conduct, the Board Vice-Chair shall assume these responsibilities.

GOVERNANCE OVERSIGHT AND REPORTING

The Board of Directors will receive routine updates on this policy and CDO's activities under it on a high-level basis.

REVISION CONTROL

| Date | Revision | Effective |
|----------------|--------------------------|------------------|
| March 27, 2026 | Initial publication date | March 27, 2026 |