



Whistleblower Policy

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Revised Date: March 27, 2018
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1. INTRODUCTION

- (a) Alberta Pensions Services Corporation (“APS” or the “Corporation”) is committed to the highest possible standards of ethical, moral and legal business conduct and the proper and effective functioning of its accounting and control system.
- (b) As part of APS’ efforts to meet this important commitment, APS fosters a positive and supportive environment in which employees, contractors, agents and consultants who act for or on behalf of the Corporation can seek advice and make a disclosure of wrongdoing, including in an anonymous, confidential or open way.
- (c) Most importantly, APS will protect all parties as described under section 2.(a) that make a complaint under this policy from reprisal for making a disclosure.

2. WHO IS COVERED BY THIS POLICY?

- (a) This policy applies to everyone at the Corporation, including its directors, officers, employees, contractors, agents and consultants who act for or on behalf of the Corporation (referred to in this policy as the “Employees”).
- (b) This policy also applies to all suppliers, clients and other third parties that have business or dealings with the Corporation (referred to in this policy as the “Outside Parties”).

3. WHAT IS WRONGDOING?

- (a) Wrongdoing covered by this policy includes:
 - (i) Accounting, auditing or other financial reporting fraud or misrepresentation, including those regarding the circumvention or attempted circumvention of internal accounting controls or that would otherwise constitute a violation of the accounting policies of APS and violations of any corporate policy;
 - (ii) Violations of statutes or regulations, whether federal or provincial, regarding the environment, employment or labour, national security, fraud or the commission or possible commission of a criminal offence, including acts or omissions and other types of wrongdoings as defined in Section 3(1) of the *Public Interest Disclosure (Whistleblower Protection) Act* (the “Act”) – see Appendix A for details;
 - (iii) Violations of APS’ Code of Conduct and Ethics Policy or Fraud Prevention Policy;



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- (iv) Any reprisal against Employees who make allegations of wrongdoing or seek advice about making a disclosure of wrongdoing; and
- (v) Other conduct that amounts to serious improper conduct.

4. GOOD FAITH

Employees and Outside Parties filing a report of wrongdoing must act in good faith and have reasonable grounds for believing the information disclosed. Any allegations made maliciously, knowing to be false, or for personal or financial gain will result in serious consequences. For Employees this may include disciplinary action up to and including termination.

5. REPORTING PROCEDURES

(a) Employees and Outside Parties should take care and attention to detail when reporting a wrongdoing. Employees and Outside Parties have several options to report wrongdoing – directly to a designated individual of APS or through an external service provider, where anonymous reports can be made. If the wrongdoing meets the criteria of Section 3(1) of the Act, Employees and Outside Parties can also report directly to the Public Interest Commissioner (the “Commissioner”) as stipulated in Section 9 of the Act. The details are described below.

(b) Employees and Outside Parties can report wrongdoing as follows:

- (i) For Fraud and Related Matters

APS has designated the Director, Risk Management & Compliance to be the Designated Officer under the Act to receive reports of fraud or fraud-related wrongdoing including violations of statutes or regulations and any other conduct that amounts to serious improper conduct, as included under sub-sections 3.a.i), 3.a.ii), 3.a.iii), 3.a.iv) and 3. a.v). Employees or Outside Parties may contact the Director, Risk Management & Compliance directly:

Pamela C.H. Tom
Tel: (780) 391-3721
E-mail: pamela.tom@apsc.ca

- (ii) For Code of Conduct and Ethics and Related Matters

APS has designated the Vice President, Human Resources & Organizational Development to be the Designated Officer under the Act to receive reports of wrongdoing related to Code of Conduct and Ethics including violations of



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statutes or regulations relating to employment or labour and any other conduct that amounts to serious improper conduct, as included under sub-sections 3.a.ii), 3.a.iii), 3.a.iv) and 3.a.v). Employees or Outside Parties may contact the Chief People Officer directly:

Tamara Janzen
Tel: (780) 391-3547
E-mail: tamara.janzen@apsc.ca

- (iii) For Matters Covered Under Section 3(1) of the Act

Employees may contact directly either the designated officers identified in 3(b)(i) and 3(b)(ii) or the Commissioner to report alleged wrongdoings that fall under section 3(1) of the Act. See Appendix A which outlines the wrongdoings covered by the Act.

Public Interest Commissioner
Office of the Privacy Commissioner
Tel: 1-855-641-8659
E-mail: info@pic.alberta.ca

- (c) Alternatively, APS has engaged a third party and independent compliance hotline to manage reports of wrongdoing. Employees and Outside Parties can report wrongdoing directly to this third party (EthicsPoint) by dialing **1-844-282-9638** or online by visiting the secure website www.apsc.ethicspoint.com.

Employees and Outside Parties can also report wrongdoing anonymously through the hotline or secure website. Employees and Outside Parties that report anonymously should take extra care to ensure their report of wrongdoing is comprehensive and detailed, as this facilitates the investigation process. Further, while APS will make all reasonable efforts to ensure anonymity, APS cannot guarantee that the identity of the reporting Employee or Outside Party will not become disclosed or apparent through the investigation, depending upon the nature of the wrongdoing reported.

- (d) Employees considering making a disclosure of alleged wrongdoing could request information or seek advice about making a disclosure from their supervisors, the designated officers as described in 3(b) above or the Commissioner.



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6. CONFIDENTIALITY

- (a) All reports of wrongdoing will be treated confidentially. APS has implemented policies and procedures for managing and investigating reports of wrongdoing in order to maximize confidentiality.
- (b) Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know, including but not limited to, APS' legal counsel, the direct manager of the employee subject to the investigation, and any person with direct knowledge of the suspected wrongdoing.
- (c) To the extent reasonably possible, the identity of the individuals involved in an investigation, including the identity of an individual alleging wrongdoing and the identity of an individual alleged to have committed wrongdoing will be protected. However, as noted in 5.c), APS cannot guarantee that the identity will not become disclosed or apparent through an investigation, depending on the nature of the wrongdoing reported.

7. NO REPRISAL

- (a) Reprisal means any adverse employment action taken against an Employee caused by their steps to seek advice on making a disclosure, making a disclosure or cooperating in an investigation into wrongdoing. The adverse employment action may include:
 - (i) dismissal, layoff, suspension, demotion, transfer change of job location, reduction in wages or reprimand;
 - (ii) any other measure that adversely affects the Employee's working conditions, such as bullying, hostile workplace conditions, etc.; or
 - (iii) threats to do any of the above.
- (b) No Employee, who in good faith, seeks advice on making a disclosure, makes a complaint, or cooperates in an investigation pursuant to this policy, shall suffer any reprisal, including harassment, retaliation or adverse employment consequences.
- (c) An Employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.
- (d) This policy is intended to encourage and enable Employees to raise serious concerns within APS prior to seeking resolution outside the Corporation.



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8. OBLIGATION TO RECEIVE AND INVESTIGATE

- (a) The Director, Risk Management & Compliance and/or the Vice President, Human Resources & Organizational Development shall receive and investigate all complaints and concerns regarding conduct that may reasonably constitute wrongdoing. The Audit Committee Chair shall be notified of all complaints of wrongdoing, however received, and will automatically receive notifications of complaints reported via the hotline or secure website. The Director, Risk Management & Compliance shall inform the Chief Executive Officer of all notifications of complaints in a timely manner, unless in doing so may give rise to a conflict of interest.
- (b) The Director, Risk Management & Compliance and the Vice President, Human Resources & Organizational Development must prepare a report quarterly, at a minimum, to the Audit Committee, which summarizes complaints and concerns received and investigated, including the disposition of any complaints and concerns investigated.
- (c) All notifications and investigations of wrongdoing shall be conducted in accordance with APS' *Investigation Procedures and Protocols*.

9. REVIEW OF DECISION

In the event that an employee or any individual who reported a wrongdoing believes that this policy was not complied with or is dissatisfied with the decision made with respect to an investigation completed, and if a situation meets the criteria under the *Public Interest Disclosure (Whistleblower Protection) Act* (the Act), an employee or individual may make a report directly to the Public Interest Commissioner, as stipulated under Section 10(1) of the Act.

10. RETENTION OF RECORDS

All documents related to reporting, investigation and enforcement of and under this policy, or of the discrimination, retaliation or harassment of an employee that made a report or complaint hereunder, shall be kept in accordance with APS' records retention policy and applicable law.

11. RELATED POLICIES

This is a corporate policy which is designed to augment other corporate policies and is not intended to replace or preclude them. Should an overlap arise between the application of this policy and any other policy, the policy most specific to the situation will apply.

12. EXEMPTION

There are no exemptions to this policy.



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13. AUTHORITY

This Policy follows the authority and requirements outlined in the *Public Interest Disclosure (Whistleblower Protection) Act* and Regulations.

14. REVIEW

The Vice President, Finance & CFO will cause this policy to be reviewed, at a minimum, triennially.

[Original Signed By]
Vice President, Finance & CFO

March 27, 2018
Date

[Original Signed By]
President & Chief Executive Officer

March 27, 2018
Date

[Original Signed By]
Roger Rosychuk, Audit Committee Chair

March 27, 2018
Date



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APPENDIX A

SECTION 3(1) OF THE *PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER PROTECTION) ACT (the “Act”)*

Wrongdoings to which this Act applies

- 3(1) This Act applies in respect of the following wrongdoings in or relating to departments, public entities or offices of the Legislature or relating to employees:
- (a) a contravention of an Act, a regulation made pursuant to an Act, an Act of the Parliament of Canada or a regulation made pursuant to an Act of the Parliament of Canada;
 - (b) an act or omission that creates
 - (i) a substantial and specific danger to the life, health or safety of individuals other than a danger that is inherent in the performance of the duties or functions of an employee, or
 - (ii) a substantial and specific danger to the environment;
 - (c) gross mismanagement, including an act or omission that is deliberate and that shows a reckless or willful disregard for the proper management of
 - (i) public funds or a public asset,
 - (ii) the delivery of a public service, including the management or performance of
 - (A) a contract or arrangement identified or described in the regulations, including the duties resulting from the contract or arrangement or any funds administered or provided under the contract or arrangement, and
 - (B) the duties and powers resulting from an enactment identified or described in the regulations or any funds administered or provided as a result of the enactment,
 - (iii) employees, by a pattern of behavior or conduct of a systematic nature that indicates a problem in the culture of the organization relating to bullying, harassment or intimidation;
 - (d) knowingly directing or counselling an individual to commit a wrongdoing mentioned in clauses (a) to (c).