

Pacific Opera Victoria WHISTLEBLOWER POLICY

PURPOSE

Pacific Opera Victoria (POV), along with its directors, officers and employees, strives to observe high standards of business and personal ethics in the conduct of our duties and responsibilities.

The purpose of this policy is to demonstrate our commitment to business and personal ethics and to provide a safe means for employees, board members, and others to raise concerns about potential or suspected violations at POV.

SCOPE

This Policy applies to all employees, officers and directors of POV.

POLICY

1. Definition of Violation

For the purposes of this Policy, Violation means:

- A) A violation or suspected violation of any federal or provincial Act or regulation
- B) Improper or fraudulent reporting or accounting practices
- C) Unethical business conduct in contravention of POV's policies
- D) Conduct or practices that present a danger to the health, safety or well-being of POV's employees, officers, and directors, or third parties, where applicable.

2. Responsibility to Report

It is the responsibility of all directors, officers and employees to comply with this Policy and to report Violations or suspected Violations in good faith.

3. No Retaliation

This Policy is intended to encourage and enable employees and others to raise serious concerns within POV before seeking resolution outside POV.

No director, officer or employee who in good faith reports a Violation shall suffer harassment, retaliation, or adverse employment consequences as a result of making the report.

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.

If an employee believes he or she has been subjected to retaliation or adverse employment consequences for reporting Violations or suspected Violations in accordance with this Policy, he or she may report the matter to *the President (or a Vice-President) of the Board of Directors*.

4. Reporting Violations

POV strives to maintain an open door policy and encourages employees to share their questions, concerns, suggestions or complaints with someone who can address them properly. All reports will be taken seriously.

In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor, or is not satisfied with his or her supervisor's response, the employee is encouraged to speak with the *CEO or the President (or a Vice-President) of the Board of Directors*.

All Violations of business and/or-personal ethics must be reported to the President of the Board of Directors (or a Vice-President), who has specific and exclusive responsibility to investigate all reported Violations.

For suspected fraud or when an employee is not satisfied with, or is uncomfortable with, following the Company's open door policy, he or she should contact *the President (or a Vice-President) of the Board of Directors directly*.

5. Compliance

The President of the Board of Directors (or a Vice-President) is responsible for investigating and resolving all reported complaints and allegations concerning Violations of ethics and shall report all allegations to the Governance Committee and, where appropriate, to the Board of Directors at an in camera board meeting.

7. Acting in Good Faith

Anyone filing a complaint concerning a Violation or suspected Violation regarding the Company or any director, officer or employee of the Company must be acting in good faith and have reasonable grounds for believing the information disclosed is accurate and true. Deliberately making false claims will result in disciplinary action.

8. Confidentiality

Violations or suspected Violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of Violations or suspected Violations will be kept confidential to the extent possible, consistent with the need to:

- A) conduct an adequate investigation of the Violation or suspected Violation,
- B) comply with this Policy or its procedures, or
- C) comply with federal and provincial laws and Court orders

Records of the report and investigation, including contents of meetings, interviews, results of investigation, and other relevant materials, will be maintained by the *President (or secretary) of the Board of Directors* in a separate file and managed in accordance with the Company's Privacy Policy. Disclosure of information will be strictly limited on a need-to-know basis only.

Employees who are interviewed during an investigation under this Policy are expected to treat the matter confidentially and refrain from discussing the matter in the workplace or elsewhere.

9. Handling of Reported Violations

The President (or a Vice-President) of the Board of Directors will notify the sender and acknowledge receipt of any reported Violation or suspected Violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

If it has been found that a director, officer or employee has breached, or may likely have breached, this Policy or has committed a Violation, such director, officer or employee will be informed of the allegations in due course and be provided the opportunity

- A) to respond to the allegations, and
- B) where appropriate, to contribute to the correction of the breach or Violation.

10. Excluded Matters

Personnel matters and customer service complaints should not be reported under this policy. Such matters should be referred to appropriate persons in *accordance with POV's policies*.