

Municipal Property Assessment Corporation

2024 Annual Whistleblowing Program Report



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

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Introduction and purpose

At MPAC, we are committed to maintaining the highest standards of integrity, transparency, and ethical conduct in all our operations. The MPAC Whistleblowing Program serves as a critical mechanism for employees, stakeholders, and the public to report fraud, misconduct, and other irregularities securely and confidentially.

MPAC employees are required to report any known or suspected fraud or irregular conduct, as detailed in MPAC's Fraud and Other Irregularities Policy. The Whistleblowing Program is independently managed by MPAC's Risk Management Branch, which is accountable to MPAC's Board of Directors.

This report provides an overview of the program's reporting process, effectiveness, key reporting trends, investigation outcomes, and future enhancements. Our goal is to foster a culture where individuals feel safe to report concerns without fear of retaliation.

Reporting process

MPAC's Whistleblowing Program operates through multiple reporting channels, allowing individuals to report concerns anonymously and confidentially. The program is administered by MPAC's Risk Management Branch and supported by an independent third-party hotline available 24/7 via phone, mail, or online.

All disclosures are reviewed by the Risk Management Branch to assess whether further investigation is warranted. If a case falls outside the program's scope, as defined in the Fraud and Other Irregularities Policy, the reporter is directed to the appropriate channel for resolution.

All information collected through MPAC's Whistleblowing Program is protected by the provisions of the Municipal Freedom of Information and Protection of Privacy Act. Furthermore, retaliation against employees who report fraud or other irregularities, or who participate in investigations, is strictly prohibited under MPAC's Fraud and Other Irregularities Policy.

Whistleblowing Program statistics

Since its inception, MPAC's Whistleblowing Program has received 128 reports. During 2024, MPAC received a total of 10 whistleblowing reports, representing a 23% decrease compared to the previous year. Of these:

- 8 reports were submitted by external sources, while 2 were submitted by internal MPAC employees.
- 1 case was determined to be outside the program's scope and redirected appropriately.
- 9 cases were investigated as potential fraud or other irregularities.
- All 9 investigations were completed by the end of 2024.

The breakdown of report categories for investigated reports is as follows:

Category	Number of Reports	% of Total Reports
Violation of Laws, Regulations, Policies or Procedures	2	22%
Theft, Embezzlement, Fraud	0	0%
Unethical Conduct and Conflict of Interest	0	0%
Manipulation or Falsification of Data	0	0%
Data Security and Privacy	0	0%
Management/Supervisor	0	0%
Products and Customer Service	0	0%
Property Assessment/Valuation Misinformation or Fraud	7	78%
Other – Miscellaneous/Undefined	0	0%

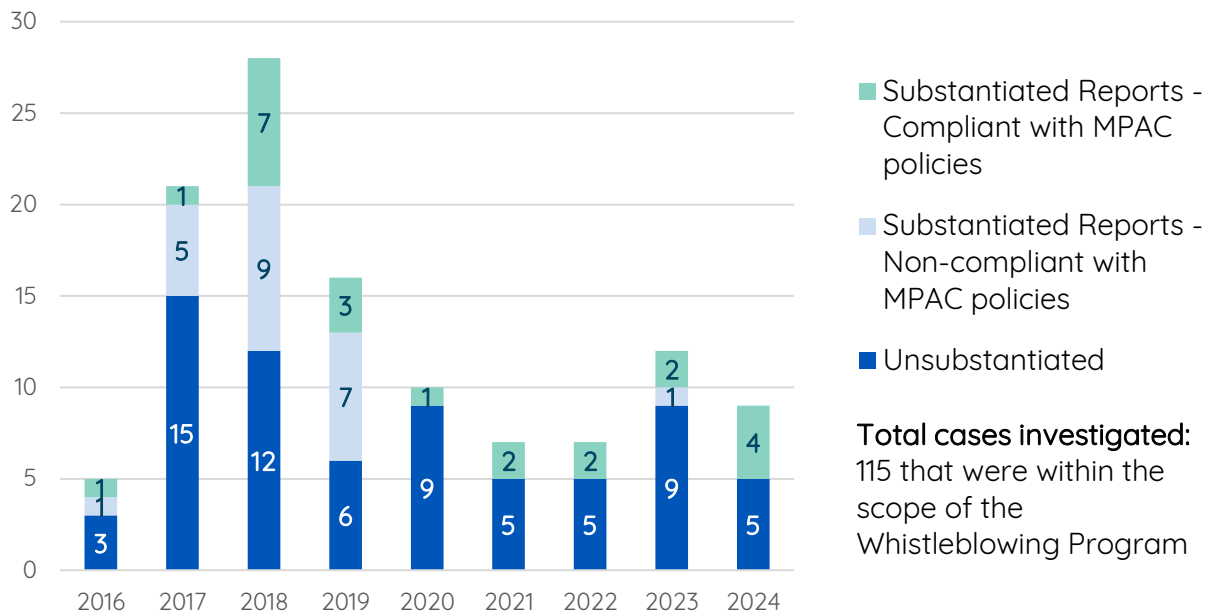
Investigation outcomes and actions taken

The Risk Management Branch reviews all reports to determine whether an investigation is required. Investigations typically take between three to six weeks to complete.

In 2024:

- 9 reports were investigated.
- 4 cases were substantiated.
- 5 cases were unsubstantiated.
- 1 case was outside of scope.

The chart below summarizes the outcomes of cases investigated:



Substantiated – Non-compliant with MPAC policies – Allegations were accurate and constituted fraud or other irregularity (e.g., fraud perpetrated by an MPAC employee).

Substantiated – Compliant with MPAC policies – Allegations were accurate but did not constitute fraud or misconduct (e.g., process or policy gaps requiring improvement but no direct violation).

Summary of substantiated cases:

Incorrect or missing assessment data (four cases)

Four reports were identified involving discrepancies in property assessment data, either missing or incorrect. Following thorough investigations, the property details were reviewed and updated where necessary. While these cases were classified as substantiated, they were found to be in compliance with MPAC policies, as no evidence of fraud or irregularities was uncovered. However, the issues related to missing or inaccurate information were confirmed.

Actions taken for continuous improvement:

- **Ongoing Process Improvements** – MPAC is committed to continually enhancing fraud detection and workplace conduct training to ensure the highest standards are met.
- **Continuous Data Accuracy Enhancements** – MPAC is dedicated to the ongoing improvement of data validation processes, consistently ensuring the accuracy and reliability of our data.

Whistleblower protection and support

MPAC is committed to ensuring whistleblower protection through:

- **Confidentiality** – Internal and external reporters can remain anonymous throughout the process.
- **Non-Retaliation Policy** – Strict enforcement of MPAC's zero-tolerance approach to retaliation.
- **Awareness & Training** – Ongoing employee training on ethical conduct and reporting mechanisms.

No retaliation complaints were received in 2024, reinforcing confidence in MPAC's Whistleblowing Program.

Contact information and resources

For more information or to report a concern, please contact:

MPAC's Fraud and Other Irregularities Hotline: 1-844-863-6313 (Available 24/7)

Online Portal: www.clearviewconnects.com

Mail: MPAC Whistleblowing Program

PO Box 11017

Toronto, ON M1E 1N0

Policy Reference: Fraud and Other Irregularities Policy

Conclusion

MPAC's Whistleblowing Program remains a cornerstone of our commitment to transparency, accountability, and ethical governance. The program has proven effective in identifying and addressing misconduct and fraud, thanks to the dedication of leadership and employees in maintaining high ethical standards.

As we move forward, MPAC is committed to enhancing program accessibility and strengthening its culture of integrity. The Risk Management Branch continues to leverage the trust placed in the program by whistleblowers, and will continue to promote a safe, confidential, and effective reporting environment.

By continually improving the MPAC Whistleblowing Program, we reinforce our commitment to ethical conduct and integrity, ensuring fairness and accountability across all operations.

Appendix A: Fraud and Other Irregularities Reporting Categories

Category	Description
Financial Reporting and Accounting	Items regarding: The accuracy and completeness of financial statements and other financial reporting; Accounting, internal accounting controls or auditing matters
Unethical Conduct	Any situation involving: Unethical or dishonest conduct; Conduct that is contrary to the values of the organization; Improper business conduct relating to suppliers or procurement
Conflict of Interest	Any situation or action that puts an employee in conflict, or could be perceived as putting them in conflict, with the interests of the organization
Manipulation or Falsification of Data	Authorized or unauthorized changes made to any data, information or reports to manipulate or falsify documents or records for purposes such as: Covering mistakes or fraud; Improving financial or operational results; Gaining unfair advantage in a contract
Fraud	Any attempt or action to gain personal monetary or other advantage by using deceitful methods, including Falsification of data, transactions, or documents; Cover up of illegal activities
Theft	Any situation or action involving: An act of stealing from an organization or individual; Attempts to conceal acts of stealing
Violation of Laws, Regulations, Policies, Procedures	Any situation involving a violation of: A law, regulation or policy established by an organization or regulatory authority, including securities commissions; A policy or procedure

Category	Description
	established by the board, management, or other authorized level of the organization
Data Security and Privacy	Any activity or situation that could pose a risk to data, data security or privacy of information including unauthorized access, hacking, theft or tampering
Compensation and Benefits	Issues or concerns related to compensation and benefits
Products and Customer Service	Issues or concerns related to products and services
Management/Supervisor	Issues or concerns related to management actions
Property Assessment/Valuation Misinformation or Fraud	Items relating to property assessment involving property attributes, property classification or any other fraudulent activity relating to MPAC's assessed value of a property.
Whistleblower Protection	Any retaliation or reprisal occurring as a result of an ethics report made in good faith. Reprisal could include: Exclusion from work activity; Job loss, demotion, or reduction of pay or hours; Relocation or reassignment; Verbal or online abuse by co-worker or manager; Actual or threatened physical harm