

## Frequently Asked Questions

### What is MPAC's Whistleblowing Program? Who administers it?

MPAC's Whistleblowing Program provides MPAC employees, property taxpayers and other stakeholders with a confidential and protective disclosure service to report any observed or suspected fraud (or other irregular activity) involving MPAC resources.

All complaints are collected by ClearView Strategic Partners, an independent, external and secure ethics reporting service provider. MPAC's Risk Management Branch, which is independent and accountable to MPAC's Board of Directors, collects the information from the service provider, and all disclosures are reviewed to determine if a report warrants further investigative action. If so, MPAC's Risk Management Branch coordinates the investigative work directed at the detection of fraud, waste and other irregularities involving MPAC resources.

### What can I report?

Examples of fraud, waste and other irregularities may include, but are not limited to:

Fraud	Other irregularities
<ul style="list-style-type: none"> <li>• Forgery or alteration of cheques, drafts, promissory notes and securities;</li> <li>• Any misappropriation or embezzlement of funds, securities, supplies or any other asset, including furniture, fixtures and equipment;</li> <li>• Any computer related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes or misappropriation of Corporately-owned software or hardware including, without limitation, violations of MPAC policies regarding Use of Information Technology Resources;</li> <li>• Any claim for reimbursement of expenses that are not made for the exclusive benefit of the Corporation.</li> </ul>	<ul style="list-style-type: none"> <li>• Any irregularity in the handling or reporting of money transactions;</li> <li>• Seeking or accepting anything of material value from vendors, consultants or contractors doing business with the Corporation in violation of the Code of Conduct;</li> <li>• Unauthorized use or misuse of Corporate property, equipment, materials or records including without limitation, the unauthorized disclosure of confidential and/or personal information; unauthorized alteration of the assessed value of any property in Ontario: (a) in which the employee or a related person (as defined in the Business Corporations Act (Ontario)) has a pecuniary interest; or (b) for an improper benefit, pecuniary or otherwise;</li> <li>• Any similar or related irregularity including waste.</li> </ul>

### Which issues should not be raised through the program?

You should not use the Whistleblowing Program to report:

- × Cases of fraud related to taxation, revenue collection, or other government services typically associated with the Canada Revenue Agency and the *Income Tax Act*.
- × Harassment, discrimination, or workplace violence.

- × Health and Safety Issues.

The preliminary investigation assesses whether or not there appears to be a case of fraud or other irregularity.

### **How do I report a concern or wrongdoing?**

There are three methods, each administered by ClearView, in which individuals can anonymously report suspected or witnessed cases of fraud or waste:

1. **Call** the Hotline at 1 844 863-6313.
2. Submit a report **online** through the confidential, secure website at:  
<https://www.clearviewconnects.com/Home>
3. **Write** the MPAC Whistleblowing Program at:

MPAC Whistleblowing Program  
PO Box 11017  
Toronto ON M1E 1N0

**Note:** If you submit a report by phone or by mail, you will not receive a login and password and cannot check the status of your report online.

All reports and contacts are handled in confidence in accordance with MPAC's Fraud and Other Irregularities Policy. You are not required to provide your name or any other personal information when submitting a report of wrongdoing.

### **How can I determine the status or outcome of my concern?**

Every report submitted online receives a tracking number and password which allows you to follow the progress and check on the status of your case. This feature also allows you to submit additional new information while the case is being investigated.

Given the sensitive and personal nature of the information collected, we are unable to provide reporters with any specific details as to the progress or outcomes of a review/investigation. While the investigation is ongoing, MPAC can only advise you that the case is open. Once the investigation is complete, you will be notified via the ClearView Connects™ web application.

If a concern is actionable, MPAC does not disclose to the reporter the specific action taken nor do we disclose the nature of any disciplinary action taken by management.

**Will my concern remain confidential?**

Yes. If you choose not to identify yourself, your identity will not be disclosed unless MPAC is compelled to do so by Ontario law. In some cases, however, the investigation may not be possible unless the person raising the concern is identifiable, or if insufficient information has been provided.

**What information should be included in my report?**

Aim to provide as much documentation and specific information as possible, such as who was involved, dates, times and accounts, in order to help support your concern. You should not speculate or draw conclusions, and should be prepared to be questioned by the investigator.

**What happens to the information I provide?**

Each report received is tracked and screened by MPAC's Risk Management Branch, reviewed with the Director, Enterprise Risk Management and then escalated as appropriate (including up to the Audit Committee of MPAC's Board of Directors).

For reports submitted online, ClearView Connects™ allows you to communicate with MPAC's Reviewer while remaining anonymous. A Reviewer will respond to you either to gather more information or to provide an update on the stage of the investigation. The completed investigation will either substantiate the claim, in whole or in part, or conclude that the claim cannot be substantiated. The Reviewer will communicate with you until the report is closed.

**How long will it take for my concern to be investigated? When will I know the results?**

The length of an investigation can vary depending on the nature and complexity of the report. Once the investigation is complete, you will be notified via the ClearView Connects™ web application that the investigation has been completed. You are encouraged to check the report status regularly using the unique report ID and password provided when you submit your report. You can also check the status of the report by calling MPAC's Fraud and Other Irregularities Hotline.

**What happens if my concern is substantiated?**

If substantiated by the investigation, disciplinary action up to and including dismissal, will be taken by the appropriate level of MPAC's management.

**To whom does the Fraud and Other Irregularities Policy apply?**

The policy applies to all MPAC employees including management, bargaining unit staff, regular and temporary employees.

**What if a false report is filed?**

Reports are reviewed by the Risk Management Branch and are maintained in a secure portal. All reports will be investigated with sensitivity towards both the reporter and the accused. If a false report is filed against an employee, the report will not be substantiated and will be closed. Confidentiality will be protected.