

Meeting of the Audit and Risk Committee
of the Board of Regents
October 24, 2013

ISSUE:

Protected Disclosure update.

BACKGROUND:


As required under the "Reporting" section of the Protected Disclosure Policy, attached is the annual report to the Board of Regents of Protected Disclosures made, any investigations undertaken, and any actions taken. In addition, the University advises that the provider of Protected Disclosure Services for the university has changed effective September 2013. Goss Gilroy Incorporated, provider since 2009, wished to provide a variety of other contracted services to Memorial and resigned from the role of Protected Disclosure Services Provider to mitigate any perceived conflict in bidding for such. The new provider is Grant Thornton through its *Confidential Anonymous Reporting for Employees (CARE)* Program.


RECOMMENDATION:

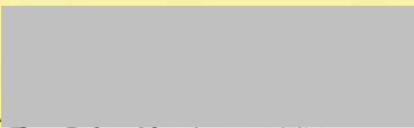
None. For information only.

COMMUNICATIONS CONSIDERATIONS:

None. For information only.

 s. 40(1)
Mary J. McCarthy Mandville, Acting
General Counsel

 s. 40(1)
Kent Decker, Vice-President
(Administration and Finance)

 s. 40(1)
Dr. Gary Kachanoski
President and Vice-Chancellor

October 16, 2013
Date

Annual Report 2013 (January 1 - September 6)

Protected Disclosure Coordinator

The services of Protected Disclosure Coordinator are provided by personnel external to Memorial University, pursuant to the University's *Protected Disclosure Policy* and *Procedure for Filing a Protected Disclosure*. Specifically, services have been provided by Ms Sarah Mills and Ms Bea Courtney, both employees of Goss Gilroy Inc (GGI), a management consulting firm. Goss Gilroy maintained a confidential toll-free number and email address for the purpose of allowing a University student, staff or faculty member to contact the Coordinator, and making a protected disclosure. On July 15, 2013, GGI gave 30 days notice that it would like to end the Protected Disclosure Services contract. Memorial University requested an extension until a new provider could be found, and so the contract ended September 6, 2013 when it was confirmed that Grant Thornton would assume the services of Protected Disclosure Coordination for the University.

For the period of January 1, 2013 - September 6, 2013, no Protected Disclosures were received by the Protected Disclosure Coordinator.

The following table summarizes the status of protected disclosures received between 2009 and September 9, 2013.

Calendar year	Number of individuals from whom protected disclosure was received	Determination of <i>Prima facie</i> case	Referred for investigation	Status of investigation
2009	0	Not applicable	Not applicable	Not applicable
2010	1	Yes - in relation to two policies	Referred for investigations under the <i>Privacy Policy</i> and <i>Non-Academic Appeals Procedure</i>	Investigation under the <i>Privacy Policy</i> complete; Investigation under the <i>Non-Academic Appeals Procedure</i> was ongoing in 2010 and completed in 2011.
2011	1	No <i>prima facie</i> case	Not applicable	Not applicable
2012	1	Yes - in relation to one policy	Referred for investigation under the <i>Protected Disclosure Policy</i>	Investigation under the <i>Protected Disclosure Policy</i> was ongoing in 2012 and completed in 2013. The University subsequently reported that it took "appropriate action" in accordance with the applicable collective agreement.
2013	0	Not applicable	Not applicable	Not applicable

Bea Courtney, GGI Partner

Date



Private and Confidential

Mr. Kent Decker
VP, Administration and Finance
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January 5th, 2015

RE: CARE (CONFIDENTIAL, ANONYMOUS, REPORTING FOR EMPLOYEES)

Dear Mr. Decker:

The following is a summary of activity in relation to our Confidential, Anonymous Reporting for Employees (CARE) service provided to Memorial University of Newfoundland. During the four (4) month period ending December 31st, 2014, there were no reported incidents in relation to your company.

Date of Reported Incident	Nature of Incident Reported	Status
	No reported incidents	

During the 2014 calendar year, there were two incidents reported in relation to your company.

Date of Reported Incident	Nature of Incident Reported	Status
March 31 st , 2014	Other	Opened
July 8 th , 2014	Code of conduct/ethics violations	Closed

Please contact us if you have any questions or concerns.

Yours sincerely,
Grant Thornton LLP



s. 40(1)

David Malamed, CPA, CA, IFA, CPA (IL), CFE, CFF, CFI
Partner

From: [Grant Thornton CARE](#)
To: [Dove, Jennifer](#)
Cc: [French, Gregory](#)
Subject: CARE Quarterly Report
Date: Wednesday, April 15, 2015 12:53:38 PM



RE: CONFIDENTIAL, ANONYMOUS REPORTING FOR EMPLOYEES (CARE)

Dear Mrs Dove:

The following is a summary of activity in relation to our Confidential, Anonymous Reporting for Employees (CARE) service provided to Memorial University of Newfoundland. During the three (3) month period ending March 31, 2015, zero (0) incidents were reported in relation to your company.

During the 2015 calendar year, zero (0) incidents were reported:

Please contact us if you have any questions or concerns.

Yours sincerely,

Grant Thornton LLP

David Malamed, CA,IFA, CPA (II), CFE, CFI, CFF
Partner

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E David.Malamed@ca.gt.com | W <http://www.grantthornton.ca/>

cc: Mr Gregory French

Audit • Tax • Advisory

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Office of Internal Audit

Arts and Administration AA1005A

St. John's, NL Canada A1C 5S7

Tel: 709 864 2198 Email: jmdove@mun.ca

Record of Protected Disclosures

 Audit Year:

Log #	Date Received	Method Received	Status	Nature of Incident	Assigned Investigator	Conclusion	Date of Closure	File Reference
2015-16-06.1	3-Dec-15	Hotline	Closed	Conflict of Interest Vendor Selection	Jennifer Dove	No conflict of interest	February 26, 2016	Protected Disclosure 2015-16-06.1
2015-16-06.2	22-Jan-16	Hotline	Open	Conflict of Interest - position appointment, award recipient	Carried forward to 2016-17 file			



Office of Internal Audit
 Arts and Administration AA1005A
 St. John's, NL Canada A1C 5S7
 Tel: 709 864 2198 Email: jmdove@mun.ca

Record of Protected Disclosures

Audit Year:

Log #	Date Received	Method Received	Status	Nature of Incident	Assessment of Protected Disclosure	Assigned Investigator	Conclusion	Date of Closure	File Reference
Carried Forward from Prior Year									
2015-16-06-2	22-Jan-16	Hotline	Closed	Conflict of Interest - position appointment, award recipient	Protected disclosure was brought to Board of Regents Chair	External legal counsel	Item was closed after external legal investigation	October 12, 2016	2015-16-06-2
Q1 (April - June)									
2016-17-08-1	9-Jun-16	Anonymous letter to VP Finance and Administration	Closed	Perceived conflict of interest	Internal Audit to pursue procedures to confirm the risk and implication of the perceived conflict of interest and compliance with the University's conflict of interest policy.	Jennifer Dove	Conflict of interest was previously disclosed to the President and measures were put in place with sign-off required from the Dean where the conflicted individuals were involved.	September 2, 2016	2016-17-06-1
Q2 (July - Sept)									
				s. 40(1)	No protected disclosures received				
Q3 (Oct - Dec)									
					No protected disclosures received				
Q4 (Jan - March)									
					No protected disclosures received				

Meeting of the Audit and Risk Committee
of the Board of Regents
March 14, 2019

CONFIDENTIAL

ISSUE:

Protected Disclosure Annual Report

BACKGROUND:

On May 11, 2017, the Board of Regents approved a revised policy governing protected disclosures. Effective with the change in policy the Executive Director of the Office of the Board of Regents was named as the University's Protected Disclosure Coordinator (PDC), the President as Policy Sponsor and the Director, Office of General Counsel, as head of the responsible unit for the Procedures.

Prior to May 11, 2017, an outside firm provided the Protected Disclosure services for the University. Previous Protected Disclosure Annual Reports based on calendar years, were issued to the University Auditor by the outside firm, reviewed annually by the University Auditor and summarized in the Annual Internal Audit Summary Report. In keeping with this calendar year practice, an annual report for the first full calendar year (2018) under the revised policy is attached. Included with this report for completeness is a report for the partial year May 11, 2017 to December 31, 2017.

RECOMMENDATION:

For information purposes. Both disclosures received in 2017 were anonymous. Therefore, when policies and procedures are next reviewed in 2021, consideration should be given to the appropriateness of anonymous disclosures.

COMMUNICATION CONSIDERATIONS:

None.

[Redacted]

s. 40(1)

Glenn W. Collins
Interim Executive Director
Office of the Board of Regents

[Redacted]

s. 40(1)

Morgan Cooper
General Counsel

[Redacted]

s. 40(1)

Gary Kachanoski
President and Vice-Chancellor

Calendar Year	Number of Protected Disclosures Received	Board Office File No.	Established University process used for Investigation	Status of Investigation
2017 (May 11 – December 31)	2	PD-BOR-2017: #1	Referred for investigation to the Chair of the Conflict of Interest Committee and Dean of the appropriate faculty for investigation under the Conflict of Interest Policy and Procedures.	Investigation was completed by the Dean who concluded there was no reasonable basis for any further action such as a disclosure to the Conflict of Interest Committee. The Dean's conclusion was supported by the Chair of the Conflict of Interest Committee.
		PD-BOR-2017: #2	Referred for investigation to the Internal Auditor and Director of Human Resources under the "Procedure for Reporting and Investigating Fraudulent Activity".	The following information was submitted to the Board of Regents as part of the year end summary of the 2017-18 Annual Internal Audit Report <i>"Forensic Review **Confidential**"</i> . <i>A forensic investigation took place after an anonymous tip was received through the Protected Disclosure Coordinator. A statement was provided to law enforcement and a claim was filed with the University's insurance provider. Improvement opportunities have been noted and the Office of Internal Audit is working with management to assess fraud risk and improve anti-fraud controls."</i>
2018 (January 1 – December 1)	0		Not applicable	Not applicable

s. 29(1) (a)

Meeting of the Audit and Risk Committee
of the Board of Regents
March 12, 2020

CONFIDENTIAL

ISSUE:

Protected Disclosure Annual Report - 2019

BACKGROUND:

On May 11, 2017, the Board of Regents approved a revised policy governing protected disclosures. Effective with the change in policy the Executive Director of the Office of the Board of Regents was named as the University's Protected Disclosure Coordinator (PDC), the President as Policy Sponsor and the Director, Office of General Counsel, as head of the responsible unit for the Procedures.

Prior to May 11, 2017, an outside firm provided the Protected Disclosure services for the University. Previous Protected Disclosure Annual Reports based on calendar years, were issued to the University Auditor by the outside firm, reviewed annually by the University Auditor and summarized in the Annual Internal Audit Summary Report. In keeping with this calendar year practice, an annual report for the calendar year (2019) under the revised policy is attached.

RECOMMENDATION:

None. For information only.

COMMUNICATION CONSIDERATIONS:

None.

[Redacted]

s. 40(1)

Glenn W. Collins
Interim Executive Director
Office of the Board of Regents

[Redacted]

s. 40(1)

Morgan Cooper
General Counsel

[Redacted]

s. 40(1)

Gary Kachanoski
President and Vice-Chancellor

CONFIDENTIAL

Annual Report – Protected Disclosure

Office of the Board of Regents

Calendar Year	Number of Protected Disclosures Received	Board Office File No.	Established University process used for Investigation	Status of Investigation
2019 (January 1 – December 1)	0		Not applicable	Not applicable

**Meeting of the Audit and Risk Committee
of the Board of Regents
March 11, 2021**

CONFIDENTIAL

ISSUE:

Protected Disclosure Annual Report - 2020

BACKGROUND:

On May 11, 2017, the Board of Regents approved a revised policy governing protected disclosures. Effective with the change in policy the Executive Director of the Office of the Board of Regents was named as the University's Protected Disclosure Coordinator (PDC), the President as Policy Sponsor and the Director, Office of General Counsel, as head of the responsible unit for the Procedures.

Prior to May 11, 2017, an outside firm provided the Protected Disclosure services for the University. Previous Protected Disclosure Annual Reports based on calendar years, were issued to the University Auditor by the outside firm, reviewed annually by the University Auditor and summarized in the Annual Internal Audit Summary Report. In keeping with this calendar year practice, an annual report for the calendar year (2020) under the revised policy is attached.

RECOMMENDATION:

None. For information only.

COMMUNICATION CONSIDERATIONS:

None.



s. 40(1)

Michelle Snow
Executive Director
Office of the Board of Regents



s. 40(1)

Morgan Cooper
General Counsel



s. 40(1)

Vianne Timmons
President and Vice-Chancellor

CONFIDENTIAL

Annual Report – Protected Disclosure

Office of the Board of Regents

Calendar Year	Number of Protected Disclosures Received	Board Office File No.	Established University process used for Investigation	Status of Investigation
2020 (January 1 – December 1)	3		Discloser was directed to the appropriate policies, procedures and the Collective Agreement	Not applicable

**Meeting of the Audit and Risk Committee
of the Board of Regents
March 10, 2022**

CONFIDENTIAL

ISSUE:

Protected Disclosure Annual Report - 2021

BACKGROUND:

On May 11, 2017, the Board of Regents approved a revised policy governing protected disclosures. Effective with the change in policy, the Executive Director of the Office of the Board of Regents was named as the University's Protected Disclosure Coordinator (PDC), the President as Policy Sponsor and the Director, Office of General Counsel, as head of the responsible unit for the Procedures.

Prior to May 11, 2017, an outside firm provided the Protected Disclosure services for the University. Previous Protected Disclosure Annual Reports based on calendar years, were issued to the University Auditor by the outside firm, reviewed annually by the University Auditor and summarized in the Annual Internal Audit Summary Report. In keeping with this calendar year practice, an annual report for the calendar year (2021) under the revised policy is attached.

RECOMMENDATION:

None. For information only.

COMMUNICATION CONSIDERATIONS:

None.



s. 40(1)

Michelle Snow
Executive Director, Office of the Board of Regents



s. 40(1)

Scott Worsfold
General Counsel



s. 40(1)

Dr. Vianne Timmons
President and Vice-Chancellor

February 23, 2022

CONFIDENTIAL
Annual Report – Protected Disclosure
Office of the Board of Regents

Calendar Year	Number of Protected Disclosures Received	Board Office File No.	Established University process used for Investigation	Status of Investigation
2017 (May 11 – December 31)	2	PD-BOR-2017: #1	Referred for investigation to the Chair of the Conflict of Interest Committee and Dean of the appropriate faculty for investigation under the Conflict of Interest Policy and Procedures.	Investigation was completed by the Dean who concluded there was no reasonable basis for any further action such as a disclosure to the Conflict of Interest Committee. The Dean's conclusion was supported by the Chair of the Conflict of Interest Committee.
		PD-BOR-2017: #2	Referred for investigation to the Internal Auditor and Director of Human Resources under the "Procedure for Reporting and Investigating Fraudulent Activity".	The following information was submitted to the Board of Regents as part of the year end summary of the 2017-18 Annual Internal Audit Report <i>"Forensic Review **Confidential**</i> . A forensic investigation took place after an anonymous tip was received through the Protected Disclosure Coordinator. A statement was provided to law enforcement and a claim was filed with the University's insurance provider. Improvement opportunities have been noted and the Office of Internal Audit is working with management to assess fraud risk and improve anti-fraud controls." s. 29(1) (a)
2018 (January 1 – December 1)	0		Not applicable	Not applicable
2019 (January 1 – December 1)	0		Not applicable	Not applicable
2020 (January 1 – December 31)	3	PD-BOR-2020: #1	Discloser was directed to the appropriate policies, procedures and the Collective Agreement	
		PD-BOR-2020: #2	Discloser was directed to the appropriate policies, procedures and the Collective Agreement	
		PD-BOR-2020: #3	Discloser was directed to the appropriate policies, procedures and the Collective Agreement	

2021 (January 1 – December 31)	1	PD-BOR-2021: #1	Discloser was directed to the appropriate University policies and/or procedures.	Not applicable
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**Audit and Finance Committee
of the Board of Regents
October 16, 2023**

For Action For Information

Title: Protected Disclosure Annual Report - 2022

Purpose: To provide the Board of Regents with the 2022 Protected Disclosure Annual Report.

Recommendation: For information only.

Background and Analyses:

On May 11, 2017, the Board of Regents approved a revised policy governing [Protected Disclosures](#). This policy provides a disclosure mechanism for members of the University to report wrongdoing and provides protection to those members who choose to report wrongdoing. Effective with the change in policy, the Executive Director of the then Office of the Board of Regents (subsequently renamed the University Governance Secretariat) was named as the University's Protected Disclosure Coordinator (PDC).

Section 6.1 of the policy states:

The PDC shall provide an annual report to the Board of Regents of Protected Disclosures, respecting the anonymity of Disclosers and Respondents. The report shall include:

- (a) the number of reports filed by Disclosers;*
- (b) the number of reports investigated;*
- (c) the findings of investigations conducted pursuant to a report;*
- (d) any action taken pursuant to an investigation.*

An annual report for the calendar year (2022) should have been tabled at the March 2023 meeting of the Board of Regents, however there were several significant issues which had taken precedence for the Board and the Secretariat during that period and the filing of this annual report was inadvertently overlooked.

This report fulfills the reporting obligation for the 2022 calendar year. To date there have been no new cases opened under the Protected Disclosure program. The 2023 annual report will be tabled in March 2024.

[Redacted]

s. 29(1) (a)

There are no currently notable financial or human resources impacts associated with the filing of this report.

[Redacted]

Considerations:

s. 29(1) (a)

Framework and Strategic Considerations:

The protected disclosure policy and the location of the PDC residing with the Secretariat provides an unbiased administration of a policy that is meant to increase transparency and accountability and is in keeping with goals found in Transforming our Horizons.

SEPTEMBER 28, 2023

[Redacted]

s. 40(1)

Michelle H. Snow
Executive Director
University Governance Secretariat

CONFIDENTIAL

Annual Report – Protected Disclosure
 University Governance Secretariat (formerly the Office of the Board of Regents)

Calendar Year	Number of Protected Disclosures Received	Board Office File No.	Established University process used for Investigation	Status of Investigation
2022 (January 1 – December 31)	1	PD-BOR-2022: #1	Discloser was directed to the appropriate University policies and/or procedures and advised of the process for the investigation of an alleged wrongdoing and was requested to supply further details in order to appropriately assess nature of the request.	Sufficient information was not provided to allow for appropriate action under the Protected Disclosure Policy.