

OLG Internal

# Ethics & Compliance Management Standards

**Governance, Legal & Compliance**

## Purpose

OLG is committed to acting with business integrity and having an ethics and regulatory compliance framework with programs that guide employees when making strategic and operational decisions.

The Ethics & Compliance Management Standards (the “ECM Standards”) complement the [Ethics & Compliance Management Policy](#) (“the Policy”) to further define OLG’s approach, responsibilities, and requirements under the Ethics & Compliance Framework (collectively “the Framework”). The ECM Standards should be read in conjunction with the Policy.

## Application and Scope

Under the OLG Policy Framework, OLG Standards are required to be complied with and adhered to by applicable employees.

The Framework, including these ECM Standards, govern specific regulatory compliance programs implemented across the enterprise, including but not limited to: Anti-Money Laundering, Privacy, French Language Services, Enterprise Documents & Records Management, Canada’s Anti-Spam and Accessibility compliance programs. These specific programs must align with the Framework.

While these Standards do not directly apply to Third Parties, Lines of Business and Shared Services must ensure that risks applicable to OLG are appropriately managed.

## Policy Statement

OLG conducts and manages gaming and lottery businesses with integrity. Acting with integrity is a fundamental part of good management, promotes high standards of responsible gaming for the Province of Ontario and builds trust in OLG’s brand.

Ethical decision-making and compliance with Regulatory Obligations increases stakeholder confidence. We rely on our reputation as a good corporate citizen and responsible partner to build relationships that support business growth. Furthermore, fostering an ethical culture protects against regulatory sanctions, revenue loss and operational costs that may erode the value of OLG’s business.

We all play an important role to balance OLG’s commitment to high standards of integrity with a healthy and measured approach for risk-taking. The Framework promotes an integrated approach to maintain a sound control environment by embracing the principles of **accountability, performance-focused, proactivity, risk-centric** and **anti-reprisal** to:

- a) **Operate within approved Risk Appetite** by preventing Misconduct,
- b) Recognize the right of every OLGer, current or former, to disclose Misconduct **without fear of Reprisal**,
- c) Promote a **risk-centric approach to oversee conduct** and provide insight for decision-making,
- d) Emphasize a **consistent and collaborative** approach across the Three Lines governance model,
- e) Maintain **strong relationships** with key internal/external stakeholders, including regulators, and
- f) Establish a **due diligence defense** for regulatory actions alleging Misconduct, including non-compliance.

## Definitions

**Business Integrity Champions:** Employees designated by OLG Divisions to promote and oversee regulatory compliance within their respective areas.

**Compliance Risk Appetite:** We accept a moderate amount of risk related to compliance (except for Privacy and Anti-Money Laundering where OLG has a low risk tolerance). Compliance with laws and regulations is critical to maintaining the trust of our Shareholder, the public and our regulators. When we design our products and services and operate our businesses, we employ policies, procedures and controls that are designed to ensure substantial compliance with the law.

**Controls or Control Activities:** Policies, procedures, processes, and methodologies that comprise an activity or a series of activities carried out to mitigate risk.

**Ethics Executive:** An individual designated under Section 62 of the *Public Service of Ontario Act, 2006*, who is responsible for receiving, assessing and investigating disclosures of Wrongdoing. For current employees, the OLG Ethics Executive is the President and Chief Executive Officer (P & CEO), who has discretion to refer matters for determination to the Integrity Commissioner of Ontario. For members of the OLG Board of Directors, the OLG Ethics Executive is the Chair, who has discretion to refer matters for determination to the Integrity Commissioner of Ontario. For the P&CEO, former employees or Board members, the Integrity Commissioner of Ontario is the OLG Ethics Executive.

**Ethical or Regulatory Misconduct (“Misconduct”):** At OLG, Misconduct is defined as a breach of the Code of Business Conduct, Wrongdoing or non-compliance with Regulatory Obligations. Misconduct represents an issue as a gap between performance and expectations as prescribed by Regulatory Obligations or OLG policies. An issue can be an incident/occurrence of non-compliance (breach) or a control deficiency that if left unresolved could lead to a breach or escalate into a serious matter.

**Ethics & Product Integrity Risk Appetite:** We have a very low appetite for issues that could call into question the integrity of our products and does not tolerate unethical behaviour. We care for Ontario and integrate respect and integrity into our culture, operations and decision making. We assess these risks on an ongoing basis to develop and maintain programs for prevention detection and reporting of unethical behavior and integrity issues. We take these issues seriously and investigate and respond accordingly.

**Fraud, Money Laundering & Financial Crimes:** OLG does not tolerate fraud, money laundering or financial crime at our gaming sites or through our services. OLG designs its products and services and maintains operating controls that achieve regulatory compliance, a high standard of integrity and apply best practices to disrupt potential criminal activity that can impact a gambling operation. OLG collaborates and exchanges information with its service providers, law enforcement and regulators to facilitate the prevention, detection, and disruption of criminal activities. We take a risk-based approach to monitor our patrons and their gaming-related transactions. If after applying various risk mitigation measures, we believe that a customer continues to present a significant risk to OLG of fraud, money laundering or financial crime, we will prohibit the customer from accessing gaming sites and services. OLG carefully monitors for fraud and other illegal activities by OLG employees and partners. Any allegations of this nature are taken very seriously, thoroughly investigated and actioned accordingly.

**Integrity Commissioner:** An officer of the legislative assembly who, under the *Public Service of Ontario Act, 2006*, has authority to investigate and publicly report on allegations of Wrongdoing. Employees who have questions about making a disclosure can contact the Office of the Integrity Commissioner of Ontario.

**Integrity Matters:** A confidential and anonymous reporting service that provides an easy way to report unethical, fraudulent or illegal activities or other serious wrongdoing.

**Lines of Business (LoB):** The operating Divisions within OLG that conduct and manage gaming and lottery schemes, including Digital & Land-Based Gaming and Lottery & Customer Care.

**Management Letter:** Issues not required to be disclosed in the annual financial report but represents auditors’ concerns (findings) and suggestions (recommendations) (as defined by *Registrar Standard 1.1-1*).

**Regulatory Obligations:** Obligations prescribed by law, regulations, directives, guidelines and regulatory standards that OLG, and in some cases Third Parties must comply with as an extension of OLG.

**Reprisal:** Any action that adversely affects the employment, including working conditions, of an employee because the employee has made a disclosure of Wrongdoing to the Ethics Executive, Integrity Matters or to the Integrity Commissioner of Ontario or has participated in the investigation of a Wrongdoing.

**Shared Services:** Corporate functions that support OLG, including LoBs in achieving their mandates.

**Subject Matter Experts (SMEs):** A function that provides expertise to LoB and Shared Services related to an area of specialization to assist Operations and Shared Services to design, document, implement and maintain a sound control environment by providing guidance based on their area of expertise. For example, OLG's Privacy Office, Anti-Money Laundering Unit, Information Security Office, etc.

**Third Party:** Any person or entity in a business relationship with OLG that supports the operating of a gaming or lottery scheme that is conducted and managed by OLG ". This includes Service Providers, suppliers, vendors and Lottery retailers.

**Wrongdoing:** For the purpose of this policy, Wrongdoing is:

- a) A contravention of an Act (federal or provincial) or regulation
- b) An act/omission that creates a grave danger to life, health, or safety of persons, or to the environment
- c) Gross mismanagement (gross waste of money, abuse of authority, abuse of public assets)
- d) Directing or counselling a person to commit a Wrongdoing listed above.

## Requirements

### Governance

Governance under the Framework is modelled after the generally accepted Three Lines Model.

1. **First-Line Management** ("risk owners") includes any OLG business area that delivers, or supports the delivery, of products/services directly or through Third Parties. In this case, the business areas owns and manages business conduct and applicable regulatory risks. This includes all departments that must comply with regulatory obligations and ethical standards set forth in OLG's Code of Business Conduct.
2. **Second-Line SMEs** ("control functions") provide advice, support, monitor and challenge decisions made by First Line Management. This includes groups such as, but not limited to, Compliance & Investigations, Legal Services, Enterprise Risk Management, and Financial Internal Controls (among others).

Of note, a Shared Service function can play both a First- and Second-Line role. For example, Compliance & Investigations play a second line control function role to oversee the Anti-Money Laundering (AML) Program but also engage in primary first line functions like reporting, and so must must comply directly with AML reporting requirements. Where a second line function performs tasks that are first line in nature, both lines need to communicate actively.

3. **Third-Line** is represented by Internal Audit to provide independent assurance that the first two lines of defence to ensure that they are reasonable fulfilling their respective roles.
4. The **Board of Directors (and Sub-Committees such as the Audit & Risk Management Committee)**, work closely with Executive Leadership and Senior Management, acting as OLG's governing body, to set tone from the top which is essential to reinforce behavioural norms that contribute to high standards of business integrity.

## Identify, Assess, Respond & Monitor Risk

Not all business conduct and regulatory compliance obligations present the same degree of risk or impact to OLG. A risk-centric approach focuses on measures to deploy resources strategically toward the risks having the greatest negative impact if they arise and OLG has a lower risk appetite for. Effective risk management supports an agile approach by making risk-sensitive control environment adjustments that support business development.

- a) Risk management activities conducted across the Three Lines to identify and assess ethical and regulatory compliance risks must align with OLG's Enterprise Risk Management Framework.
- b) First Line Management must identify and assess ethical and regulatory compliance risks at a frequency commensurate with the perceived impact to OLG. First Line Management must consider Misconduct risks while developing strategic priorities, operational plans, establishing performance management objectives and making significant product or technology changes.
- c) First Line Management prioritizes risks commensurate with the exposure and OLG's risk appetite, including those risks managed on behalf of OLG by third parties. Controls are tailored to the risk avoiding excessive controls and inefficient use of resources, and
- d) Second Line SMEs analyze the internal/external environment to identify regulatory developments and early warning signs of performance problems that may influence OLG's risk profile.

## Establish and Implement Control Activities

OLG uses a multi-layer approach to maintain a sound control environment, including Control Activities that provide direction for OLGers to prevent Misconduct.

### Code of Business Conduct ("the Code") (Layer 1):

- Executive Leadership and the Board of Directors must approve the Code which sets out the standards of business conduct OLGers must follow to keep our promise to Ontarians.
- People & Culture must include the Code in all employment offer letters, ensure acknowledgement and receipt of the Code and maintain supporting documentation for newly hired OLGers.

### Corporate Policy and Standards (Layer 2):

- Second Line SMEs must create and maintain Policy and Standards in accordance with OLG's Policy on Policies, approved risk appetite and in alignment with the Framework.

### Functional Procedures & Control Activities (Layer 3)

- First Line Management must design, document, implement and maintain control activities in a manner that is commensurate with risks for their business area and in alignment with the Code, corporate policy and OLG's risk appetite. LoBs must obtain evidence, through contractual provisions, that Third Parties have done the same for risks that apply to OLG which can include information provided by the Third Party or Regulators.
- First Line Management responsible for managing and conducting LoBs must maintain a Control Activity Matrix (CAM) to comply with the *Registrar's Standards (Appendix A)*.
- CAM Control Activity overrides must be approved by at least two senior managers (Director level or above), one of whom must have direct accountability for the Control Activity to be overridden. Approval of an override must be documented, provided to Compliance & Investigations with the following information: names and positions of the approvers and date; Control Activity being overridden and related AGCO Standard; duration of the override; and reason for the override.

## Train & Educate (T&E)

OLG uses a multi-layer approach to train and educate employees in a way that increases awareness. T&E is generally recognized as one of the most effective methods to prevent Misconduct by developing skills and knowledge required for OLGers to effectively discharge their responsibilities.

### Supervision & Coaching (Layer 1)

- First Line Management must offer additional training and coaching for OLGers through day-to-day supervision, as required depending on their duties.

### Baseline T&E (Layer 2)

- Second Line SMEs must collaborate with People & Culture to administer baseline programs for new hires and offer periodic refresher training commensurate with OLG's risk appetite and needs identified through risk assessments, ongoing supervision, oversight and auditing. For example, OLGers complete annual training for AML and Privacy as OLG's risk appetite for non-compliance is low.
- Baseline programs are typically offered via eLearning on OLG's learning management system. These programs are completed by newly hired employees during new hire orientation and during the annual Ethics & Compliance Training Campaign held between October to December for existing OLGers.
- Baseline programs may be role-based depending on the subject matter, job responsibilities and associated risk. For example, training related to the *French Language Services Act* is required for those OLGers involved in the development, review and/or approval of public facing materials.

### Supplemental T&E (Layer 3)

- Second Line SMEs deliver educational initiatives on a periodic basis to reinforce baseline programs. This may include, but is not limited to: Corporate Compliance & Ethics Week Campaign, bulletins, newsletters, targeted team training, recognized days such as International Privacy Day, etc.

## Oversee Ethical and Regulatory Conduct

OLG uses a multi-layer approach comprised of supervision, monitoring/testing and auditing to oversee conduct across the Three Lines (collectively "oversight activities"). Oversight activities are valuable to identify emerging risks and verify that controls are operating effectively to support business objectives.

### Supervision (Layer 1)

- First Line Management must **supervise** OLGers within their respective business areas to prevent Misconduct. Supervision may include, but is not limited to: ongoing performance management, appointment of Business Integrity Champions and/or allocation of dedicated resources within the business area to ensure Control Activities are followed by OLGers.

### Control Function Monitoring & Testing (Layer 2)

- Second Line SMEs must collaborate to implement coordinated risk-based activities to **monitor business conduct and test regulatory controls** to provide sufficient risk mitigation advice and avoid duplication.
- Compliance & Investigations conduct risk-based monitoring and regulatory testing for obligations within their approved mandate. Remaining obligations are monitored by other Second Line SMEs based on their expertise and specialization. For example, the Internal Controls Team within Finance monitor compliance with OPS Directives, internal controls over financial reporting (ICOFR) and Trade laws, Enterprise Technology monitors information security and cyber vulnerabilities and People & Culture (working with Legal) monitor compliance with Employment laws.
- OLG's Enterprise Risk Management team act as a Second Line SME to support the identification and assessment of ethical and regulatory risks.

## Assurance (Layer 3)

- Internal Audit, acting as an independent Third Line function, performs **risk-based consulting and assurance services** to evaluate whether the Framework, underlying compliance programs and Control Activities are appropriately designed and operating effectively to prevent Misconduct.

### Third Party Oversight

First Line Management own and must manage applicable risks within OLG's risk appetite despite contracting out day-to-day responsibilities related to Gaming and Lottery. To do so, LoBs must obtain evidence that Third Parties do the same for regulatory matters of interest to OLG (which can include Third Parties monitoring and testing their own operations).

With respect to Third Parties, Second Line SMEs perform monitoring & testing based on the risk to OLG and in accordance with contractual audit & inspection provisions, and in coordination with, Internal Audit.

Oversight of Service Provider (SP) compliance with the *Registrar's Standards* is risk-based and reflects AGCO's commitment not to hold OLG liable for SP breaches of the Gaming Control Act and Registrar's Standards, unless OLG causes or contributes to the SP non-compliance.

## Manage Ethical and Regulatory Misconduct

Misconduct may be unintentional and occur despite OLGers best efforts and commitment to high standards of business integrity. It is important that Misconduct is addressed to reduce reoccurrence, remediation costs and the likelihood of litigation or regulatory sanctions.

- OLGers can report suspected Misconduct through various channels including their People Leader or anonymously through OLG's Integrity Matters hotline. People Leaders will decide whether to share that information with People & Culture and/or Second Line SMEs.
- OLGers who make disclosures or participate in an investigation of Misconduct that they believe, on reasonable grounds, to be true or likely to be true, are protected from Reprisal. Any employee who believes that they have been subject to Reprisal has the right to have the matter dealt with through OLG's internal dispute resolution mechanisms, binding arbitration under a collective agreement, or through the Ontario Labour Relations Board. Any person found to be responsible for a Reprisal will be subject to disciplinary action up to and including termination and where the board has made such a finding, may be subject to prosecution.
- OLGers must cooperate with an OLG investigation of Misconduct/Wrongdoing and not destroy, falsify or conceal material information or take any other action for the purpose of delaying, frustrating or preventing the completion of a full and fair investigation. An employee who fails to cooperate with an investigation or who delays, frustrates or prevents the completion of a full and fair investigation may be subject to internal corrective action and/or be made the subject of a police investigation.
- OLGers may report Wrongdoing internally or directly to the Integrity Commissioner of Ontario **if the employee feels that internal disclosure would not be appropriate or has already disclosed internally and believes the matter has not been appropriately addressed** (Appendix B).
- First Line Management must address and report Misconduct to Second Line SMEs and/or Regulators in a timely manner and in accordance with notification requirements described below.
- First Line Management must respond to Management Letters received from internal auditors, external auditors and Regulators in a timely manner and ensure completion of action plans to address reported issues. Internal Audit, Finance and Compliance & Investigations track responses to Management Letters,



depending on the issuer, and seek periodic updates from First Line Management to ensure traction is being made to close the action plan within prescribed timeframes.

- First Line Management and Second Line SMEs shall use discretion and protect the confidentiality and identity of individual's raising concerns, to the extent permitted by law.
- People & Culture, with Legal Services support, investigate and track suspected Code violations and disclosures of Wrongdoing. Serious matters must be reported to Compliance & Investigations.
- Compliance & Investigations, in collaboration with Second Line SMEs track, monitor, and report significant Misconduct.

### Regulator Notifications

- LoBs notify the Alcohol & Gaming Commission of Ontario of non-compliance with the Registrar's Standards via the iAGCO portal.
- OLG's Privacy Office discloses privacy non-compliance matters related to the Freedom of Information & Protection of Privacy Act to the Information Privacy Commissioner as required by law.
- Compliance & Investigations discloses material AML matters to the Financial Transactions and Reports Analysis Centre of Canada (FINTRAC).

## Analyze and Report

Information collected through the Three Lines is used to generate insights and prepare governance reporting about business conduct and performance. Reporting is used by the Three Lines and governing body to make fact-based decisions and adjustments to the control environment.

- a) First Line Management must provide information, as requested by Second Line SMEs, for consolidated reporting and ensure Third Parties do so as prescribed by contractual provisions.
- b) Compliance & Investigations must collaborate with other Second Line SMEs to prepare integrated governance reporting.
- c) Compliance & Investigations, on behalf of the Ethics Executive, will ensure retention of records of disclosures and results of each disclosure including number of disclosures, number of disclosures per ground, number of files open and outcome of disclosures (no Wrongdoing found, referral to another forum, corrective action taken). Yearly, Compliance & Investigations will report serious disclosures of Wrongdoing to the Ministry of Finance in response to the Treasury Board Secretariat request.
- d) Records related to ethics and compliance matters must be maintained in accordance with OLG's EDM policies and procedures.



## Roles and Responsibilities

Role	Responsibilities
Employee	<ul style="list-style-type: none"> <li>OLGers must perform responsibilities in accordance with the Code and control activities applicable for their respective business area.</li> <li>OLGers must complete mandatory training and annual Code attestation.</li> <li>OLGers must report suspected Misconduct to their People Leader.</li> </ul>
First Line Management  <b>“RISK OWNERS” as defined under the Governance section)</b>	<ul style="list-style-type: none"> <li>Model desired conduct by exemplifying guiding principles in the Code and fostering a comfortable environment for OLGers to disclose Misconduct.</li> <li>Design, document, implement and maintain effective Control Activities and certify the effectiveness of key controls through the semi-annual control certification under the Internal Control Framework.</li> <li>Supervise direct reports and address Misconduct at the root cause to reduce the likelihood of reoccurrences.</li> <li>Manage business relationships with Third Parties to ensure risks applicable to OLG are managed within OLG’s risk appetite.</li> <li>Consult Second Line SMEs to lead Regulator interactions and interpretations, including those for the <i>Registrar’s Standards</i> published by AGCO.</li> </ul>
Second Line SMEs, except Compliance & Investigations  <b>“CONTROL FUNCTIONS as defined under the Governance section”</b>	<ul style="list-style-type: none"> <li>Create policy, training programs and provide advice related to their area of expertise to support First Line implementation of Control Activities.</li> <li>Assist First Line Management (including their Third Parties) to address Misconduct. Report Misconduct to Compliance &amp; Investigations for consolidated reporting and external parties such as Regulators, as defined by internal notification protocols on page 7.</li> <li>Conduct monitoring/testing for their area of specialization and collaborate with Compliance &amp; Investigations to discharge monitoring/testing.</li> <li>Liaise relationships with Regulators for their area of specialization.</li> </ul>
Compliance & Investigation (Second Line SME)  <b>“CONTROL FUNCTIONS as defined under the Governance section”</b>	<ul style="list-style-type: none"> <li>Create and maintain the Framework, supporting Standards and the Code in alignment with OLG’s approved risk appetite. The Code must be reviewed every three years.</li> <li>Maintain the Regulatory Compliance Universe and lead/support periodic risk assessments using methodology aligned with Enterprise Risk Management.</li> <li>Collaborate with other SMEs to create training programs, effectively challenge First Line Control Activities and conduct risk-based monitoring/testing.</li> <li>Manage programs that promote ethical conduct and regulatory compliance including the Business Integrity Champions Network, Conflict of Interest Management Program, New Initiative Compliance Engagement, Anti-Money Laundering Program and Regulatory Change Management Program.</li> <li>Perform investigative activities to support lottery prize payments.</li> <li>Track, monitor, and report on significant matters, including issues reported by Regulators and the completion of remediation activities.</li> </ul>

	<ul style="list-style-type: none"> <li>Manage relationships with regulators to shape regulatory policy and advocate for change in OLG's best interest.</li> </ul>
Internal Audit  <b>"INDEPENDENT ASSURER"</b>	<ul style="list-style-type: none"> <li>Provide an independent assessment of the broader control environment including the Ethics &amp; Compliance Framework and effectiveness of control activities in accordance with the annual audit plan.</li> <li>Manage OLG's Integrity Matters hotline to provide a mechanism for current and former employees, suppliers and the public to report suspected Misconduct, Wrongdoing and non-compliance.</li> </ul>
Ethics Executive	<ul style="list-style-type: none"> <li>The President &amp; CEO and Board Chair, serving as OLG's Ethics Executives, are expected to promote ethical conduct, provide direction concerning conflicts of interest and refer significant matters to the Integrity Commissioner of Ontario, as deemed necessary.</li> </ul>
Executive Leadership Team (ELT), including Sub-Committees	<ul style="list-style-type: none"> <li>Establish strategic direction and set tone from the top for ethical conduct and regulatory compliance.</li> <li>Approve risk appetite for OLG and assign resources to operate within the desired risk appetite.</li> <li>Oversee the ethical conduct and regulatory compliance performance outcomes.</li> </ul>
Board of Directors, including Sub-Committees	<ul style="list-style-type: none"> <li>Overseeing the development of an appropriate risk management framework and a risk management plan and arranging for risk-based reviews and audits of the Corporation as needed.</li> <li>Ensuring that conflict of interest rules that the Corporation is required to follow, as set out in Ontario Regulation 381/07 under PSOA (or as have been approved and published by the Integrity Commissioner on the Commissioner's website) are in place for the members of the board and employees of OLG.</li> <li>Read and comply with the Code and associated Conflict of Interest Rules.</li> <li>Oversee compliance performance through the Audit &amp; Risk Management Committee in accordance with their prescribed Terms of Reference.</li> </ul>

## Related Policy Instruments

- OLG's Code of Ethics & Business Conduct
- [GLC-02-01: Ethics & Compliance Management Policy](#)

## Standards Owner

VP, Compliance & Investigations

## Standards Approval

Approver	Date
Tony Wong, SVP Governance, Legal & Compliance	May 2, 2024

## Revision / Review History

Revision / Review Date	Updated By	Summary of Revision / Review
April 2024	Director, Ethics & Compliance Program Office	New Standards created as a companion document to the Ethics & Compliance Management Policy and replace the following corporate policies: Code of Conduct Policy, Regulatory Audit Management Policy, AGCO Standards Management Policy, Management Letter Policy and Management Override Policy.

## Appendix A – Control Activity Matrix Management

The following table describes the roles and responsibilities to maintain Control Activity Matrices (CAMs) that demonstrate compliance with the Registrar's Standards for Gaming, Lottery and Internet Gaming. The roles and responsibilities address documentation requirements, review, approval and maintenance.

Role	Responsibility
<b>Management</b>	<ul style="list-style-type: none"> <li>Design, document, implement and maintain Control Activities in alignment with enterprise strategy, OLG policies, applicable Regulatory Obligations, and risk appetite.</li> <li>Collaborate with ICF Team to document and maintain Control Activities required to comply with the Registrar's Standards in a Control Activity Matrix (CAM), including the following information: <ul style="list-style-type: none"> <li>identification of the Control Activities (i.e. controls that are indispensable to cover the control objective) and their type (i.e. manual/automated, preventive/detective) designed to address the AGCO Standards</li> <li>identification of applicable sources of information/data to execute the Control Activities (e.g. system reports, notifications, reconciliations, logs)</li> <li>the frequency of execution of the Control Activities</li> <li>authorized functional areas/personnel designated as responsible for executing/owning the Control Activities</li> <li>authorized functional areas/personnel designated as accountable to supervise/review execution and the effectiveness of the Control Activities</li> </ul> </li> <li>Management must ensure CAMs are available to applicable employees for review.</li> <li>Consult with stakeholders when Control Activities are created, amended or deleted.</li> <li>Management must develop a plan to resolve any concerns identified in Internal Audits' draft assessment. ICF Team and Management will communicate to Internal Audit any further revisions to the Control Activities.</li> <li>Certify effectiveness of Control Activities through internal control sub-certification process</li> <li>Communicate substantial changes to the Control Environment, as determined by Management in consultation with Compliance &amp; Investigation, to the AGCO.</li> </ul>
<b>Compliance &amp; Investigations</b>	<ul style="list-style-type: none"> <li>Provide guidance to management on designing and documenting appropriate Control Activities that are aligned with the AGCO Standards and OLG's Ethics and Compliance Management Framework</li> <li>Act as the point of contact with the AGCO respecting submission of Control Activities and AGCO Standards interpretation requests</li> </ul>
<b>ICF Team</b>	<ul style="list-style-type: none"> <li>Provide guidance to management on designing and documenting appropriate Control Activities that are aligned with the AGCO Standards and OLG's Internal Control Framework (ICF)</li> <li>Collaborate with Management, who own the Control Activities, to maintain AGCO Control Activity Matrices which are aligned with the ICF control library</li> <li>Retain an inventory of the Control Activity Matrices including the itemized AGCO Standards.</li> <li>Periodically review the effectiveness of applicable Control Activities with AGCO Standards through internal control sub-certification</li> </ul>
<b>Internal Audit</b>	<ul style="list-style-type: none"> <li>Assess Control Activities in CAMs for alignment with Standards and Requirements.</li> <li>Internal Audit will provide a final assessment of the Control Activities to Management, with a copy to Compliance &amp; Investigations and the Internal Control Framework team.</li> <li>Review and effectively challenging Management's proposed Control Activity changes</li> <li>Evaluate whether Control Activities are appropriately designed and operating effectively as part of OLG's annual internal audit plan, and as required by AGCO standards</li> </ul>
<b>Division Heads</b>	<ul style="list-style-type: none"> <li>Head of LoBs are responsible for authorizing the formal Control Activities in the CAM prior to submission to the AGCO and maintaining a written record of the authorization.</li> </ul>

# Appendix B – Reporting Disclosures of Wrongdoing

## Process For Making An Internal Disclosure

- Employees who wish to disclose a Wrongdoing may report the information directly to their Supervisor, Manager, People & Culture or Compliance representative by providing sufficient details of the Wrongdoing to enable an appropriate investigation to be conducted.
- If an employee reasonably believes that such disclosure would not be appropriate or has already made such disclosure but believes, on reasonable grounds, that the matter has not been properly investigated or resolved, he/she may report the information directly to the CEO (Ethics Executive for OLG).
- Employees may also choose to make such disclosure, or report other potential serious Wrongdoing through a confidential service operated by an independent company on behalf of OLG. This service accepts reports through a secure website, telephone hotline, or by regular mail, and employees may choose to remain anonymous. Information is available to employees on InsideOLG.
- The recipient of the disclosure will assess the information provided to determine whether there is sufficient information to address the issue, and if so, whether the allegation should be addressed through this process or in a different forum. Should it be deemed that a disclosure does not fall within the disclosure framework, OLG reserves the right to address the matter under other applicable policies, including but not limited to Human Rights and Workplace Harassment, Adherence to Corporate Values and Work Refusal.
- Any employees identified in a disclosure as being involved and/or responsible for Wrongdoing will be informed of the allegations and be given the opportunity to respond. The investigator will endeavour to ensure that confidentiality is maintained and that the identities of those involved in the disclosure (discloser, witnesses, alleged wrongdoer, etc.) will be protected except in situations where the interests of fairness require that a person's identity be provided to one or more persons.
- Employees are obligated to comply with an investigation and must not obstruct any investigation or process, and they must not destroy, falsify, or conceal material or information. An employee, who makes a false or misleading statement or destroys, alters, conceals, or falsifies a document, knowing that it is likely to be relevant to an investigation or proceeding, may be subject to internal corrective action, and/or be made the subject of a police investigation.
- Employees may choose any person to support them during the investigation and resolution of disclosures (ie: HR representative, friend, union representative if applicable, etc.).
- The Ethics Executive (CEO) is responsible for informing the discloser how the disclosure was dealt with. Where the disclosure was accepted, the Ethics Executive (CEO) is also responsible for informing the alleged wrongdoer how the disclosure was dealt with.
- If a disclosure is reported to, accepted and investigated by anyone other than the Ethics Executive (CEO), a detailed summary of the disclosure and how it was dealt with will be forwarded to the Ethics Executive (CEO).
- Disclosers who are not satisfied with the outcome can take the matter to the Integrity Commissioner (IC).

## Process For Making A Disclosure To The Integrity Commissioner (IC):

- In the event that an employee believes it would not be appropriate to make an internal disclosure or has already done so and believes, on reasonable grounds, that the matter has not been dealt with appropriately, he/she may make their disclosure directly to the Integrity Commissioner (IC) who will either refer the matter to the Ethics Executive (CEO) for investigation or may conduct its own investigation into the disclosure.
- Where the Integrity Commissioner of Ontario (IC) has referred the matter to the Ethics Executive (CEO), the CEO shall have an investigation conducted and submit a report to the IC in a timely manner.
- If the IC feels that the matter could more appropriately be dealt with by a law enforcement body or another body in accordance with a statutory procedure (i.e., the Auditor General), the IC may refer the matter to that other body. The other body is then accountable for addressing the issue and notifying the IC of the outcome.
- The IC will inform the discloser whether the disclosure was accepted, accepted but not investigated, or an investigation has concluded. The IC may also provide such information on the investigation and findings as he/she considers appropriate in the circumstances.