Deloitte.

Observations and Recommendations
Markham Stouffville Hospital

January 2016
Privileged and confidential

Table of contents

Table of Contents

1 Introduction and background

1.1 Introduction and Background

1.1.1 Markham Stouffville Hospital Corporation ("the Hospital")

1. The Hospital provides healthcare services to the Markham, Stouffville, and Uxbridge communities. It was founded in 1968 and the Markham hospital site opened its doors on March 5, 1990.
2. The Hospital is located at 381 Church Street, Markham, Ontario, and 4 Campbell Drive, Uxbridge, Ontario.

1.1.2 The Hospital Redevelopment Project

3. The Redevelopment Project began in 2007, though the Hospital did not break ground until December, 2010. The Redevelopment Project was substantially completed in August, 2014.
4. The Redevelopment Project was a $400 million investment. As a result of the Redevelopment Project, the Hospital doubled the size of their facility, tripled the size of the emergency department and increased access to surgical services, maternal health services and oncology services, among others.

1.2 Deloitte Investigation

5. Deloitte LLP ("Deloitte") was retained by Borden Ladner Gervais ("Counsel") on behalf of the Special Committee of the Board of Directors of Markham Stouffville Hospital to conduct an investigation into to a Hospital employee, the Hospital Redevelopment Project and related matters. Deloitte was subsequently asked to provide a report of observations and recommendations for the Hospital's Senior Management.
6. Our investigation covered certain matters related to a Hospital employee and activities related to the Hospital Redevelopment Project and related matters, which occurred primarily between 2010 and 2015, and is limited to the issues identified during the investigation.
7. Deloitte's investigation did not include a full review of procurement policies, procedures and internal controls in place at the Hospital; however, we made certain observations during the course of our investigation that are set out in the following sections, along with our recommendations to further strengthen the Hospital's fraud management practices, which includes the prevention, detection and investigation of fraud.

1.3 Restrictions

8. For the purposes of this report we have had to assume that the documents or other information disclosed to us are reliable and complete.
9. Our report is confidential and is prepared at the request of Counsel and the Client.
10. This report is not intended for circulation or publication, nor is it to be reproduced for any purpose other than as described herein, without our prior express written permission in each specific instance. We do not assume any responsibility for losses incurred by any party as a result of the circulation, publication, or reproduction of this Report contrary to the provisions of this paragraph.
11. This report has been based on information, documents, interview statements and explanations that have been provided to us and therefore the validity of our conclusions rely on the integrity of such information.
12. The observations and recommendation within this report are based on our investigation certain matters related to a Hospital employee and activities related to the Hospital Redevelopment Project and related matters, which occurred primarily between 2010 and 2015. Deloitte has not

conducted a full review of procurement and payment policies, processes and internal controls, and as such, related deficiencies may exists beyond those identified in this report.

13. We reserve the right, but will be under no obligation, to review this report, and if we consider it necessary, to revise this report in light of any information which becomes known to us after the date of this report.

2 Procurement Practices

2.1 Procurement for the Hospital Redevelopment Project

2.1.1 Observations

14. The Hospital made the decision to keep the procurement activities related to the Hospital Redevelopment Project in-house and to outsource most of the Hospital procurement to a third party service provider, The Central Ontario HealthCare Procurement Alliance ("COHPA"). This resulted in two concurrent procurement systems at the Hospital.

15. We were advised that COHPA does not provide procurement services for certain types of procurement required by the Hospital, and as such, the Hospital must maintain in-house systems and processes for the procurement of these goods and services.

16. We found that the in-house procurement system was used to procure services that could have been procured through COHPA, such as snow removal services.

17. We found that the in-house procurement activity for the Redevelopment Project frequently did not comply with the Hospital's procurement policies and the Ontario Ministry of Finance Broader Public Sector (BPS) Procurement Directive due to management override of the procurement process resulting in the failure of the Hospital's internal control system.

18. We found that a "cheque requisition" process was frequently used for in-house procurement. This process required only management approval to pay a supplier invoice, without associated vendor quotes, purchase orders or contracts, and did not require the involvement of the Procurement Department. This is in contravention of the Hospital's procurement policies, as well as the BPS Procurement Directive.

19. We found that when the "cheque requisition" process was used, the individual procuring and receiving the goods or services also approved payment. This is in violation of basic segregation of duties controls for procurement, which are required by the Hospital's procurement policies and the BPS Procurement Directive.

2.1.2 Recommendations

20. We recommend that the Hospital use the COHPA procurement system on a go-forward basis, and that all procurement be directed through this system, with the exception of cases where COHPA does not provide the specific procurement services.

21. We recommend that the Hospital's procurement policies and processes be updated to reflect the procurement system selected by the Hospital, and that this include ensuring that the proper internal controls are in place in order to comply with the BPS Procurement Directive. Where procurement processes have been outsourced to third-party organizations such as COHPA, this would include assessing and integrating internal controls implemented by the service provider.

22. We recommend that use of the "cheque requisition" process to procure goods and services outside of the Hospital's standard procurement processes be discontinued.

23. Also refer to observations and recommendations regarding testing of internal controls discussed in Section 2.4

2.2 Hospital procurement, contracting and conflict of interest policies

2.2.1 Observations

24. We found that the Hospital has several policies related to procurement, contracting and conflict of interest; however, these policies do not appear to be regularly reviewed and updated to reflect changes to the Hospital's business environment, changes to Government of Ontario regulatory requirements and leading practices. For example, the following policies have not been recently reviewed:

- Conflict of Interest – General: Last reviewed January 10, 1998
- Conflict of Interest - Purchasing: Last reviewed January 10, 1998
- Ethical Practices Suppliers/Suppliers: Last reviewed January 10, 1998
- Tendering of Professional Services: Last reviewed June 5, 2003
- Procurement of Goods and Services: Last reviewed May 5, 2011
- Contracts Authority: Last reviewed March 19, 2007
- Signing Authority: Last reviewed March 19, 2007
- Written Agreements – Letters of Understanding, May 27, 1999

2.2.2 Recommendations

25. We recommend that the Hospital's Senior Management and Board of Directors review Hospital procurement, contracting and conflict of interest policies to ensure that they support a transparent, accountable and fair competitive process for procurement of goods and services, and that they are aligned to the BPS Procurement Directive.

26. We recommend that subsequent reviews should be conducted on a regular basis to ensure that Hospital policies remain current.

2.3 Mandatory training for employees directly involved with procurement or vendor payment

2.3.1 Observations

27. During our investigation we noted that employees involved in procurement, receipt of goods and services, and payment processes were unsure of various aspects of the Hospital's procurement policies. We also noted that procurement policies were applied inconsistently by employees.

2.3.2 Recommendations

28. We recommend that the Hospital develop and implement procurement training for all employees who are involved in the procurement, receiving of goods and services, issuing payments to suppliers or maintaining vendor information.

29. We recommend that this training be reviewed and updated on a regular basis to ensure that it remains aligned to changes in the Hospital's procurement policies, processes and systems.

30. We recommend that employees receive periodic procurement training updates to ensure that their knowledge remains current.

31. We recommend that updates to procurement policies and procedures be formally communicated to affected employees, and that each employee be required to disclose in writing that they have read and understood any updates.

2.4 Review and testing of internal controls related to procurement and payment

2.4.1 Observations

32. The BPS Procurement Directive sets out 25 mandatory procurement policy and procedure requirements that organizations must comply with.

33. We found that on May 5, 2011, the Hospital implemented a Procurement of Goods and Services policy to address the requirements of the BPS Procurement Directive that had come into effect on April 1, 2011. In addition, we found that the Hospital has implemented a number of policies related to contracting, ethical practices and disclosure of conflict of interest. These policy documents include a number of requirements (i.e. internal controls) designed to ensure that the Hospital's procurement practices comply with the BPS Procurement Directive.

34. We have been advised that the Hospital has not performed testing of internal controls to ensure that they are adequate, appropriately designed and implemented, and are operating effectively.

35. During the course of our investigation we noted that certain requirements of the Hospital's procurement policies were not always followed, and resulted in non-conformance with BPS Procurement Directive requirements, for example:

- The Hospital's procurement policy requires that one or more written quotes be obtained for procurement of goods and non-consulting services valued at less than $15,000. We found instances where no written quotes appear to have been obtained for the procurement of goods and services valued at less than $15,000;
- The Hospital's procurement policy requires that a minimum of three written quotes be obtained for procurement of goods and non-consulting services valued between $15,000 and $50,000. We found instances where three written quotes do not appear to have been obtained for the procurement of goods and services between $15,000 and $50,000;
- The Hospital's procurement policy requires that the Hospital's Request for Quote ("RFQ") or Request for Proposal ("RFP") process be undertaken for procurement of goods and non-consulting services valued between $50,000 and $99,999. We found instances where an RFQ or RFP process does not appear to have been undertaken for the procurement of goods and services valued between $50,000 and $99,000;
- The Hospital's procurement policy requires that an open competitive process be undertaken for procurement of goods and non-consulting services valued at more than $100,000. We found instances were contracts over $100,000 were awarded to suppliers without evidence of having undertaken an open competitive process;
- The Hospital's procurement policy requires that an invitational or open competitive process be undertaken for procurement of consulting services valued at less than $100,000. We found instances where consulting contracts were awarded to suppliers without evidence of having undertaken a competitive process;
- The Hospital's procurement policy requires that non-competitive procurement be formally approved and documented using the Hospital's pre-defined request for non-competitive procurement form prior to initiating the procurement process. We found instances where contracts were awarded to suppliers without evidence of having undertaken a competitive process, and where either the request for non-competitive procurement forms were not completed, or they had been completed after the contract was awarded to the vendor.
- The Hospital's procurement policy requires that all competitive procurement processes be conducted in consultation with the Director of Corporate Procurement. We found instances where goods and services were procured by Hospital employees, apparently without the knowledge of the Director of Corporate Procurement. This includes many cases where no purchase orders were issued for procurements, or purchase orders were unsigned or signed by Purchasing Department staff who were not authorized signatories.
- A procurement representative informed Deloitte during interviews that purchase orders were frequently created after the fact as a "paper trail" to document a procurement.
- The Hospital's procurement policy requires that at least three of the five functional procurement roles be separated (i.e. requisition, budgeting, commitment, receipt and

payment). We found instances where the same individual was responsible for all roles with the exception of payment.

- During our investigation we found an instance where a Consultant hired by the Hospital continued to provide consulting services for over three years after the expiration of the consulting contract.
- During our investigation we found an instance where a Consultant hired by the Hospital invoiced and was paid at a rate higher than was specified in the consulting contract.

2.4.2 Recommendations

36. We recommend that the Hospital review their internal controls related to procurement and payment to ensure that they are sufficient and appropriate to prevent or detect material error or fraud and to comply with the BPS Procurement Directive.
37. We recommend that the Hospital test internal controls on a regular basis to ensure that they are appropriately designed and implemented, and are operating effectively. This testing should be performed by individuals who do not report to management responsible for the internal controls. Typically, this testing would be conducted by an internal audit function (in-house or outsourced) who reports to the Audit Committee of the Board of Directors.
38. We recommend that results of internal controls testing and recommendations for further improvements are reported to the Hospital's senior management and Audit Committee. Any non-compliance should be reported to the Board of Directors.
39. We recommend that the results of internal control testing conducted by external auditors and recommendations for improvement be reported to the Hospital's senior management and Audit Committee. Any non-compliance should be reported to the Board of Directors.
40. We recommend that the Hospital seek assurance from COHPA that internal controls within those organizations are appropriate, sufficient and operating effectively. Results of this testing should be reported to the Hospital's senior management and Audit Committee, and any non-compliance should be reported to the Board of Directors.

2.5 Suppliers contracted indirectly with the Hospital

2.5.1 Observations

41. During our investigation, we found that a number of suppliers invoiced the Hospital through other pre-existing suppliers without written agreements or disclosures documenting these arrangements.
42. We found that in some cases suppliers were hired through another supplier in order to circumvent the Hospital's procurement policies.
43. We found that in certain cases, friends and family members of a Hospital employee were procured in this manner.
44. We found that in certain cases this indirect procurement resulted in price markups that could have otherwise been avoided had the Hospital procured the good and services directly from the supplier.
45. We found that suppliers procured in this manner had not been procured competitively as required by the Hospital's procurement policies, which may have resulted in increased cost to the Hospital.
46. Such arrangements do not comply with the Hospital's procurement policies, and do not support the BPS Procurement Directive principles of accountability, transparency, value for money, quality service delivery, and process standardization.

2.5.2 Recommendations

47. We recommend that the Hospital tendering and contracting policies and process be updated to reflect acceptable use of subcontract suppliers.

48. We recommend that procurement processes include a review by the Hospital's Procurement department prior to issuing tendering and contracting documentation, to ensure that goods and services are procured in accordance with Hospital procurement protocols.

49. We recommend that internal controls testing discussed in Section 2.4.2 include tests that would detect this scenario.

2.6 BPS public reporting of consulting contracts

2.6.1 Observations

50. The BPS Directives to Hospitals in respect of Reporting Requirements under the BPS Accountability Act (the "BPS Reporting Directive") requires Hospitals to report annually on consultant use, and make an annual attestation to compliance with the BPS lobbyist rules, expense and Procurement Directives and to the accuracy of consultant and expense reports.

51. During our investigation we noted that the Hospital has not developed formal policies or processes related to the reporting requirements of the BPS Hospital Reporting Directive to ensure that reporting is valid, complete and accurate.

52. Our investigation revealed that certain external consultants performing work for the Hospital were excluded from disclosures made under the BPS Procurement Directive, because they were hired indirectly through a pre-existing supplier, though their work was performed directly for the Hospital.

53. During our investigation we were also informed that certain consultants were removed from the Hospital's list of consultants to be publicly disclosed without proper justification or basis.

2.6.2 Recommendations

54. We recommend that the Hospital develop and implement BPS reporting policies and procedures to ensure that BPS reporting meets all requirements of the BPS Reporting Directive. This should include procedures to ensure that all consulting arrangements are documented, including when consultants are engaged indirectly through another vendor.

55. We recommend that the Hospital design, implement and test internal controls that will help ensure that the Hospital's BPS reporting is valid, accurate and complete, and in compliance with all requirements of the BPS Reporting Directive.

3 Conflicts of Interest

3.1 Conflict of interest policies

3.1.1 Observations

56. The BPS Procurement Directive includes the following conflict of interest requirements:
    - Organizations must monitor any conflict of interest that may arise as a result of the Members' of the Organization, advisors', external consultants', or suppliers' involvement with the Supply Chain Activities;
    - Individuals involved with the Supply Chain Activities must declare actual or potential conflicts of interest; and
    - Where a conflict of interest arises, it must be evaluated and an appropriate mitigating action must be taken.
57. The Hospital has three conflict of interest policies (the "conflict of interest policies") currently in place:
    - Conflict of Interest – Board of Directors;
    - Conflict of Interest – General; and
    - Conflict of Interest – Purchasing.
58. We noted that the Board of Directors does not have responsibility to review or approve the Conflict of Interest – General and Conflict of Interest – Purchasing policies, and that these policies were last reviewed in 1998.
59. We observed that the Hospital's Procurement of Goods and Services policy requires that procurement evaluation team members sign a conflict of interest declaration and non-disclosure of confidential information agreement.
60. We observed that the conflict of interest policies are specific to Hospital employees and members of the Board of Directors, and do not explicitly extend to other stakeholders who are authorized to make decisions on the Hospital's behalf, such as independent contractors.
61. We observed that the Conflict of Interest – Purchasing policy provides few examples of potential conflict of interest situations to provide context and guidance. The Conflict of Interest – General policy provides no examples.
62. We observed that the Conflict of Interest – Board of Directors policy requires directors to make annual declarations with respect to conflict of interest; however, the conflict of interest policies do not include this requirement for employees.
63. We observed that the conflict of interest policies do not include a statement regarding the consequences of non-compliance with conflict of interest policies.
64. We observed that the Hospital does not appear to have documented procedures or standard forms for conflict of interest declaration, disclosure, and conflict management and resolution.

3.1.2 Recommendations

65. We recommend that the responsibility to review and approve Hospital conflict of interest policies be delegated to the Hospital's Board of Directors.

66. We recommend that the Hospital consider consolidating their conflict of interest policies into one policy document that applies to the entire organization and all stakeholders who are authorized to make decisions on the Hospitals behalf, including members of the Board of Directors and independent contractors.

67. We recommend that the Hospital review and update their Conflict of Interest policies to address current policy deficiencies, changes in the Hospital's business environment, and current leading practices. This review should include ensuring that conflict of interest policies:

- Define all stakeholders to which the policy applies;
- Require individuals subject to the conflict of interest policy to make annual written declarations regarding potential conflicts of interest;
- Clearly define "conflict of interest", and providing guidance and examples of potential conflict of interest situations;
- Set out the consequences of non-disclosure of potential conflicts of interest; and
- Set out or reference conflict of interest declaration, disclosure, and conflict management and resolution procedures.

68. We recommend that the Hospital reference the BPS Procurement Directive Implementation Guidebook for specific guidance related to meeting BPS Procurement Directive conflict of interest requirements.

3.2 Declaration and Reporting of conflict of interest

3.2.1 Observations

69. We observed that the Hospital employment contracts related to the President and CEO position included a section entitled "Conflict of Interest". This section made reference to the Hospital's Conflict of Interest Policy, defined "conflict of interest", and set out the President and CEO's responsibilities to promptly report any potential or actual conflicts of interest to the Board. Other Hospital employment contracts observed did not expressly address conflict of interest in this manner.

70. We observed that Hospital conflict of interest policies and offers of employment did not require employees to make a declaration with respect to the disclosure of conflicts of interest matters when hired, or annually thereafter.

71. We were advised, that the Hospital requires members of the Board of Directors to complete an annual declaration, which includes disclosure of entities for which they have an interest directly or indirectly, including entities in which they are a director or officer.

72. We are advised that the Hospital does not have conflict of interest training programs or materials.

73. We are advised that the Hospital does not have a standard form to be used by employees to declare a potential conflict of interest.

74. We noted several instances where a conflict of interest disclosure made by an employee to their supervisor was not documented in the employee's HR file. In one instance, an employee made a disclosure during the interview process to her supervisor but did not provide ongoing disclosures as required by the policy.

3.2.2 Recommendations

75. We recommend that at a minimum, all employee contracts explicitly reference the Hospital's conflict of interest policies, define the employee's responsibilities in regards to conflict of interest, and require declaration with respect to conflict of interest.

76. We recommend that the Hospital develop standard disclosure forms and processes to be used to report conflict of interest of interest matters.

77. We recommend that the Hospital ensure that disclosed conflicts of interest are appropriately documented within the organization, for example in the employee's HR file.

78. We recommend that the Hospital develop and implement conflict of interest training and awareness programs for employees, volunteers, clients and suppliers.

79. We recommend that employees receive conflict of interest training when hired by the Hospital and periodic update training thereafter. We recommend that this include mandatory annual review of conflict of interest policies and procedures and annual declaration with respect to conflict of interest by employees.

4 Hiring practices

4.1.1 Observations

80. We noted during our review of selected employee HR files that reference checks for two employees had not been performed.

81. We also noted for the above two employees that:

- Their resumes did not disclose breaks in employment;
- Their HR file did not indicate the existence of severance agreements with their prior employers;
- The Hospital did not publicly post the available positions;
- The Hospital initially entered into contracts with third party companies for their services rather than directly with the individuals, resulting in additional costs to the Hospital; and
- The individuals were working at the Hospital before contracts were signed for their services.

82. It would appear that the Hospital's normal hiring practices were overridden and circumvented in relation to the above noted individuals.

4.1.2 Recommendations

83. We recommend that the Hospital review their Human Resources policies and processes to ensure that the processes are free from undue influence of departmental managers and that the Hospital performs appropriate due diligence on all new hires.

5 Document maintenance and safeguarding policies and practices

5.1 Maintenance and safeguarding of procurement and finance documentation

5.1.1 Observations

84. The BPS Procurement Directive includes the following requirements related to retention of procurement records:

- For reporting and auditing purposes, all procurement documentation, as well as any other pertinent information must be retained in a recoverable form for a period of seven years; and
- Organizations must have a written policy for handling, storing and maintaining the suppliers' confidential and commercially sensitive information.

85. The Hospital's Procurement of Good and Services policy states "For reporting and auditing purposes, all procurement documentation, as well as any other pertinent information must be retained in a recoverable form for a period of seven years"; however, the policy does not provide further guidance.

86. During the course of our investigation we noted procurement and finance documentation was not always stored in a consistent manner and location and that documentation was often difficult to locate. In certain cases, procurement and contracting documentation could not be located by Hospital staff.

87. We have been advised that the Hospital does not have a written policy for handling, storing and maintaining suppliers' confidential and commercially sensitive information.

5.1.2 Recommendations

88. We recommend that the Hospital review their policies and processes related to maintenance and safeguarding of procurement and finance documentation to ensure that documentation is appropriately maintained and safeguarded in compliance with the BPS Procurement Directive.

89. We recommend that the Hospital reference the BPS Procurement Directive Implementation Guidebook for specific guidance related to meeting BPS Procurement Directive procurement records retention requirements.

5.2 Remote deletion of information on Hospital IT devices

5.2.1 Observations

90. During our investigation we noted that the contents of an employee's Hospital iPhone was remotely deleted, possibly destroying evidence relevant to an ongoing investigation.

5.2.2 Recommendations

91. We recommend that the Hospital review policies and procedures related to all Hospital IT devices to ensure that digital information is appropriately retained and safeguarded, including employee access to remotely delete Hospital information.

6 Entity level fraud management controls

6.1 Fraud management policy

6.1.1 Observations

92. During the course of our investigation, we noted that the Hospital does not have a fraud management policy. A fraud management policy includes fraud prevention, detection, investigation, reporting and resolution of fraud related matters. It was noted, however, that elements of a corporate fraud management policy are covered in part by the following:

- Conflict of Interest – Board of Directors;
- Conflict of Interest – General Policy;
- Conflict of Interest – Purchasing Policy;
- Ethical Practices - Suppliers – Suppliers Policy; and
- Whistleblower Policy for Accounting, Internal Accounting Controls, or Auditing Matters.

6.1.2 Recommendations

93. We recommend that the Hospital consider whether other elements of a fraud management policy (not covered by the above) may be of benefit to the promotion of a positive fraud awareness environment to assist with the prevention, detection and investigation of fraud risk. Elements of a fraud management policy typically include the following:

- An explicit definition of actions that are deemed to be fraudulent;
- Allocation of responsibilities for the overall management of fraud, including prevention, detection, investigation, reporting and resolution;
- A statement that all appropriate measures to deter fraud will be taken;
- The formal procedures which employees should follow if fraudulent activity is suspected;
- Notification that all instances of suspected fraud will be investigated, and as appropriate, they will be reported to law enforcement authorities, and that the organization will assist law enforcement in any investigation that is required;
- A statement that all efforts will be made to recover misappropriated assets;
- Encouragement to employees to report any suspicion of fraud; and
- The steps to be taken in the event a suspected fraud is identified and individual responsible for taking action including:
    - Procedures staff should follow;
    - Assigning responsibility for an instant response to the occurrence;
    - Recovering funds;
    - Dealing with the media; and
    - Preserving evidence and reporting to the police.

6.2 Fraud risk assessment

6.2.1 Observations

94. During the course of our investigation we noted that the Hospital has not undertaken a formal fraud risk assessment.

95. The objectives of a fraud risk assessment are to: identify fraud risk scenarios facing the organization; identify the controls in place to mitigate, through prevention and detection measures, the identified fraud risk scenarios; and, identify the residual fraud risk gaps, if any, and provide recommendations to address potential weaknesses in the fraud risk management system identified during the assessment.

6.2.2 Recommendations

96. We recommend that the Hospital undertake a fraud risk assessment exercise in order to understand the organization's specific fraud risk exposures and to evaluate the appropriateness and sufficiency of the internal controls in place to prevent and detect such frauds.

6.3 Whistleblowing reporting and protection

6.3.1 Observations

97. The ACFE Report to the Nation on Occupational Fraud and Abuse has consistently found that over half of reported frauds are detected by tips, and as such, tips are the most likely means of detecting fraud.

98. During our investigation we noted that the Hospital does have a Whistleblower Policy for Accounting, Internal Accounting Control, or Auditing Matters ("Whistleblower Policy"), which is posted to their public internet site.

99. We noted that this policy is restricted to suspected financial wrongdoing, and does not encompass other types of undesirable behaviour that may occur at the Hospital.

100. We noted that the Hospital's whistleblowing policies and procedures do not include monitoring or evaluation of their whistleblower reporting to ensure that it is operating as intended.

6.3.2 Recommendations

101. We recommend that the Hospital review their whistleblowing reporting and protection program to ensure that it is adequate and appropriate, aligned to current leading practices, and is operating effectively. The review would include:

- Whistleblower policies and procedures;
- Whistleblower education and awareness programs and practices for employees, volunteers, clients and suppliers;
- Processing of whistleblower complaints to ensure that they are in compliance with the Hospital's established protocols; and
- Whistleblower data and comparison to norms for similar organizations.

102. We recommend that the Hospital periodically review the whistleblower reporting and protection systems to ensure that they are adequate and appropriate, are updated to reflect changes in the Hospital, and are operating effectively.

www.deloitte.ca

Deloitte, one of Canada's leading professional services firms, provides audit, tax, consulting, and financial advisory services through more than 7,700 people in 57 offices. Deloitte operates in Québec as Samson Bélair/Deloitte & Touche s.e.n.c.r.l. Deloitte is the Canadian member firm of Deloitte Touche Tohmatsu.