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| <h1>Fraud Response Plan</h1> |
| <h2>Legacy Document</h2> |

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| | Name: | Signature: | Date: |
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| Approved By: | Henry Chen | <u>Approval Record</u> | 2018-09-26 |

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TRIUMF's FRAUD RESPONSE PLAN

Reporting Incidents of Suspected Financial Fraud

TRIUMF owes a duty of fiduciary responsibility to government, the Canadian taxpayer, our joint venture members and the Canadian and foreign scientists and students who rely on TRIUMF to set and maintain a level of financial integrity and responsibility. Despite the best efforts of TRIUMF's management and staff, fraud can occur and it is necessary that TRIUMF implement a Fraud Response Plan to ensure TRIUMF's employees, students and visitors understand the protocol for reporting fraud and the responsibility they have to report fraud and other financial and ethical improprieties.

Procedures for TRIUMF employees, students and visitors

The allegation of fraudulent activity may be made in writing, by telephone or verbally. Communication regarding allegations of fraud can be made anonymously and will be treated with the same seriousness as if they were reported in person.

Any employee, student or visitor who is aware of or suspects an incident of fraud or other financial impropriety concerning TRIUMF is to immediately notify his/her immediate supervisor, a Division Head, the Controller, the Director, the Chair of the Board of Management or any member of the Board of Management.

Procedures for TRIUMF Supervisor, Division Head, Controller, Director and Members of the TRIUMF Board of Management

If an incident of suspected fraud, including theft or financial impropriety of any kind, has been reported to anyone at TRIUMF or any member of the TRIUMF Board of Management, it is his/her responsibility to ensure the Controller and the Director and/or the Chair of the TRIUMF Board of Management are informed of the incident.

The Controller and the Director and/or the Chair of the TRIUMF Board of Management will undertake an investigation of the allegation of fraud, theft or financial impropriety, with due concern for the rights of the individuals involved in the allegation, and will follow the principles of confidentiality, timeliness and fairness. The investigators of the incident may call upon TRIUMF's external auditors, local law enforcement or any other appropriate persons or organizations that may provide assistance with the investigation.

The results of the investigation will be reported to the appropriate TRIUMF staff and management as determined by the Director and/or the Chair of the Board of Management.

Employees found to have participated in fraudulent or other wrongful acts will be subject to disciplinary action up to and including termination of employment and prosecution to the fullest extent of the law.