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## WHISTLE BLOWER POLICY

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1. Purpose. \_\_\_\_\_ (the “Organization”) is committed to the highest standards of ethical, moral and legal business conduct. Consistent with this commitment, the leadership at the Organization requires directors, officers, employees and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the Organization. This Whistleblower Policy is intended to provide a means for directors, officers, employees and volunteers to raise concerns with the Organization prior to seeking resolution outside of the Organization and the reassurance that they will be protected from reprisals or victimization when reporting in good faith.
2. Reporting Responsibility. The Organization encourages complaints, reports or inquiries about illegal practices or serious violations of the Organization’s policies, including illegal or improper conduct by the Organization itself, by its leadership or by others on its behalf. Appropriate subjects to raise under this policy would include theft, financial improprieties, accounting or audit matters, improper destruction of records, ethical violations or other similar illegal or improper practices or policies.
3. Protection from Retaliation. The Organization prohibits retaliation by or on behalf of the Organization against directors, officers, employees or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The Organization reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.
4. Reporting Procedure.
  - (a) An employee should report evidence of alleged violations under this Whistleblower Policy and contact his or her immediate supervisor. However, if an employee is not comfortable speaking with his or her supervisor or is not satisfied with his or her supervisor’s response, the employee should contact the supervisor’s manager, someone in Human Resources, or anyone in management whom the employee feels comfortable approaching. Supervisors and managers are required to report suspected violations to the Executive Director, the President or a member of the Board of Directors.

(b) Employees and directors are encouraged to provide as much specific information as possible including names, dates, places, and events that took place, and the employee's or director's perception of why the incident(s) may be fraudulent, unethical, illegal or dangerous.

(c) The Organization will conduct a prompt, discreet, and objective review or investigation.

5. Accounting and Auditing Matters. The audit committee, if any, of the board of directors, or, if the Organization has no audit committee, the full Board of Directors, shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.

6. Confidentiality. Confidentiality will be maintained to the greatest extent possible. Only persons with a reason to know will have access to information relating to the report and its investigation.

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