

# **AUDUBON NATURALIST SOCIETY WHISTLEBLOWER PROTECTION POLICY**

## **I. Scope**

Section 301 of the American Competitiveness and Corporate Accountability Act of 2002 encourages non-profit groups to have a Whistleblower Protection Policy with established procedures for the receipt of, retention of, and treatment of complaints received. This policy applies to all employees of the Audubon Naturalist Society (ANS), including part-time, temporary and contract employees.

## **II. Purpose**

ANS is committed to the highest possible standards of ethical, moral and legal business conduct. This policy aims to provide an avenue to raise concerns and gives the reassurance that those who raise concerns will be protected from reprisal for whistle blowing in good faith.

## **III. Policy**

The Whistleblower Protection Policy is intended to cover serious and sensitive concerns that could have a significant impact on ANS:

- Concerns regarding financial statement disclosures, accounting, internal accounting controls, auditing matters or code of business conduct.
- Conduct that would put at risk the tax exempt, IRC section 501 (c)(3), status of ANS
- Conduct that would otherwise amount to serious improper conduct.
- Violations of ANS conflict of interest policy.

## **IV. Safeguards**

Harassment or victimization of the complainant will not be tolerated.

Every effort will be made not to disclose the complainant's identity.

Any employee may submit his or her concerns in writing on a confidential or anonymous basis. Employees are encouraged to sign their statement because appropriate follow-up questions and investigation may not be possible unless the source is identified. In handling an anonymous complaint, the reviewer will consider the seriousness of the issues, the credibility of the concern, and the likelihood of confirming the allegation from attributable sources.

Allegations that are determined to be malicious may result in disciplinary action. The Executive Committee of the ANS Board of Directors will make the determination of maliciousness.

## **V. Process For Raising Concern**

An employee may first contact a supervisor with his or her concern or the Executive Director. If an employee would like to discuss any matter confidentially with the Executive Committee, the employee should indicate this in the submission and include a phone number. If the complaint is received in a sealed envelope directed to the Executive Committee, it then should go to the Chairman on the Committee unopened.

The earlier a concern is expressed, the easier it is to take action.

Although the employee is not expected to prove the truth of an allegation, the employee needs to demonstrate to the person contacted that there are sufficient grounds for concern.

## **VI. How The Complaint Will Be Handled**

The action taken will depend on the nature of the concern. The Executive Committee of the ANS Board and the Board of Directors will receive a report on each complaint and a follow-up report.

Initial inquiries will be made to determine whether an investigation is appropriate and the form that it should take. Some concerns may be resolved by agreed action without the need of investigation.

## **VII. Report To Complainant**

The complainant will be given an opportunity to receive follow-up regarding his or her concern in two weeks:

- Acknowledging that the concern was received.
- Indicating how the matter has been or will be dealt with.
- Telling them whether initial inquiries have been made.
- Telling them whether further investigation will follow, and if not, why.

## **VIII. Dissemination Of Policy To Employees**

The Executive Director will assure that all current employees receive a copy of this policy upon Board approval. New employees will be given a copy with their initial employment papers.

## **IX. Effective Date**

This policy was approved by the ANS Board of Directors on March 10, 2004 and is effective upon its approval.