

# **Whistleblower Policy**

## **Whistleblower Policy for Big Brothers Big Sisters of Central Arizona**

The Big Brothers Big Sisters requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Big Brothers Big Sisters Whistleblower Policy are to establish policies and procedures for:

- The submission of Concerns regarding questionable financial, accounting, auditing or illegal actions as defined by local, state, or federal statutes personal misconduct matters not in compliance with the local or national rules of Big Brothers Big Sisters (herein collectively referred to as “matters of Concern or Concerns”) by employees, directors, officers, and other volunteers of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding reportable matters.
- The protection of directors, volunteers and employees reporting Concerns from retaliatory actions by any director, volunteer, or employee (“member”) of the Agency.

### **Reporting Responsibility**

Each member of the Agency has an obligation to report in accordance with this Whistleblower Policy facts related to matters of Concern.

### **Authority of Audit Committee**

All reported Concerns will be forwarded to the Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

### **No Retaliation**

This Whistleblower Policy is intended to encourage and enable members of the Agency to raise Concerns within BBBS for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer, director, or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the position or termination of employment.

## **Methods of Reporting Concerns**

The Audit Committee shall maintain the following communication methods open to all members of the Agency. The methods included below shall be reviewed by the Audit Committee Chair or his/her designee at least twice per month. The method of communication shall be provided to all members via the BBBS Employee Handbook. The email account address is [bbbsazphoenix@gmail.com](mailto:bbbsazphoenix@gmail.com).

### **Employees**

Employees should first discuss their matter of Concern with their manager. If, after speaking with his or her manager, the individual continues to have reasonable grounds to believe the matter of Concern is valid, the individual should report the matter of Concern to the VP of Administration. In addition, if the individual is uncomfortable speaking with his or her manager, or the manager is a subject of the matter of Concern, the individual should report his or her matter of Concern directly to the VP of Administration. If the VP of Administration is the subject of the matter of Concern, or after speaking with the VP of Administration there is no action taken and the individual believes there is reasonable grounds to believe the matter of Concern is valid, the individual should report the matter of Concern directly to the Audit Committee Chair.

All matters of Concern should be reported in writing to the VP of Administration. Within two (2) business days, the VP of Administration is required to report the Concern to the Chair of the Audit Committee, or in the Chair's absence, to any member of the Audit Committee, who has specific and exclusive responsibility to investigate all Concerns. If the VP of Administration, for any reason, does not promptly forward the Concern to the Audit Committee, the reporting individual should directly report the Concern to the Chair or member of the Audit Committee or the alternate method of reporting as indicated above. Concerns may also be submitted anonymously via email or US Postal Service. Such anonymous Concerns should be in writing and sent directly to the Chair of the Audit Committee.

### **Directors and Other Volunteers**

Directors and other volunteers should submit Concerns directly to the Chair of the Audit Committee via email or via discussion. If, after reporting the matter of concern to the Chair of the Audit Committee, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the VP of Administration or any other member of the Audit Committee. The VP of Administration should report the Concern to any member of the Audit Committee. In addition, if the individual is uncomfortable speaking with the Chair of the Audit Committee, or the Chair of the Audit Committee is a subject of the Concern, the individual should report his or her Concern directly to any member of the Audit Committee.

Contact information for the Chair of the Audit Committee and/or the Audit Committee members may be obtained from the VP of Administration or the CEO.

### **Handling of Reported Violations**

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall notify the Audit Committee and the CEO within two (2) business day, unless one of the parties involved is the Concern, then the Chairman of the Board will be notified. The Chair of the Audit Committee will notify the sender via email and/or letter and acknowledge receipt of the Concern within five (5) business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, the service of members of the Agency or any other resource deemed necessary to conduct a full and complete investigation of the allegations, at the expense of the Agency.

### **Confidentiality**

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the greatest extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.