

LVCBA Policy:

WHISTLEBLOWER

Revision Nbr **01**

Effective Date: **5/25/10**

This Policy was Approved for use by the LVCBA Board of Directors on May 24, 2010.

I. APPLICATION

- A. This Policy applies to the Board of Directors, Staff Members and Volunteers. Persons covered under this policy are hereinafter referred to as 'interested parties.'
- B. The President of the Board shall annually organize appropriate training of all affected parties, preferably to coincide with the start of each financial year. The Executive Director shall create a Training Record and archive the Record consistent with prevailing Document Retention policy.

II. WHISTLEBLOWER

It is the Policy of the LVCBA to safeguard and protect its resources. All interested parties are responsible for reporting actual or perceived improprieties.

The LVCBA will investigate any such impropriety and anyone found to have engaged in an impropriety will be subject to disciplinary action by the LVCBA, including potential termination of employment or dismissal from the Board of Directors, as applicable, and may further include civil or criminal prosecution.

Examples of fraudulent conduct or impropriety include, but are not limited to:

- Forgery or alteration of documents.
- Pursuit of benefit or advantage violating LVCBA Conflict of Interest Policy.
- Misappropriation or misuse of resources: funds, supplies, other assets.
- Authorizing or receiving compensation for goods not received, services not performed or hours not worked.
- Fraudulent financial reporting.

III. REPORTING PERCEIVED OR ACTUAL IMPROPER BEHAVIOR

The LVCBA encourages complaints, reports or inquiries about illegal practices or serious violations of the LVCBA's policies, including illegal conduct by the LVCBA itself, by its leadership, or by others on its behalf.

The LVCBA shall prohibit retaliation by or on behalf of the LVCBA against all interested parties (defined in IA above) 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 LVCBA reserves the right to discipline persons who make bad faith, knowingly false complaints, reports or inquiries, or who otherwise abuse this policy.

Interested parties shall report confidentially and/or anonymously to the President of the LVCBA Board of Directors. Interested parties should describe in detail the facts demonstrating the basis for the complaint, report or inquiry. If the President of the Board of Directors is implicated in the complaint, report or inquiry, interested parties shall report confidentially and/or anonymously to any other LVCBA Board Director.

Every reasonable effort shall be made to protect the confidentiality of those who report or choose to do so anonymously. The LVCBA shall conduct a prompt, discreet, and objective review. Interested parties shall recognize that the LVCBA may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

In accordance with the Sarbanes-Oxley Act, no retaliatory organizational action will be taken against those who report truthful information about the commission of any Federal offense to a Federal "law enforcement officer," even if the person incorrectly believes that a violation has occurred.

• END OF POLICY*