



Girl Scouts of Alaska Whistleblower Policy

Purpose

This whistleblower policy is intended to provide protection against retaliation to employees and volunteers who make good-faith complaints related to (a) questionable or improper accounting or auditing matters, (b) violations and suspected violations of the council's Code of Ethical Conduct dealing with financial reporting, compliance, IT, and finance risks, and (c) illegal activity. The whistleblower policy covers all employees, board members, committee members and volunteers. Federal law prohibits retaliation against anyone "blowing the whistle" with respect to a violation of a federal law or regulation, which includes not-for-profit organizations. This policy will be included in the employee handbook, board manual, and volunteer manual.

Considerations

This policy includes issues related to actions taken on behalf of the council regarding questionable accounting, internal control or auditing matters. It does not include issues related to subordinate units of the council, such as troops and service units, which should be reported directly to council staff in the membership and programs department or the chief financial officer. Other issues for which the council has existing complaint procedures should be addressed under those procedures, such as raising matters of alleged discrimination or harassment through the council's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to supersede or provide a means of appeal from outcomes or decisions rendered under other procedures.

Scope

Girl Scouts of Alaska's Code of Ethical Conduct (the code) requires directors, committee members, key 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 council must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of Girl Scouts of Alaska's Whistleblower Policy are to establish policies and procedures for the following:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, committee members, volunteers, and other stakeholders of the council, on a confidential and anonymous basis
- The receipt, retention, and treatment of complaints received by the council regarding accounting, internal controls, or auditing matters
- The protection of directors, committee members, volunteers, and employees reporting concerns from retaliatory actions

Reporting Responsibility

Each director, committee member, volunteer, and employee of Girl Scouts of Alaska (the council) has an obligation to report in accordance with this whistleblower policy:

- (a) questionable or improper accounting or auditing matters,
- (b) violations and suspected violations of the council's code, and
- (c) illegal activity.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the code. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense. It may also result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the 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 or dismissal from the volunteer position. Such conduct may also give rise to other actions, including civil lawsuits.

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.

Prevention of Retaliation

This whistleblower policy is intended to encourage and enable directors, committee members, volunteers, and employees to raise concerns within the council for investigation and appropriate action. With this goal in mind, no director, committee members, 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 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 volunteer position or termination of employment.

Reporting

The council encourages complaints, reports, or inquiries about illegal practices or violations of the code, including illegal or improper conduct by the council itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies, including, without limitation, the following

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Council (examples include falsifying membership registrations, grant reports, financial reports, etc.);
- fraud or deliberate error in the recording and maintaining of financial records of the Council (examples include recording time that was not worked, recorded expenses that were not incurred, overstating mileage or expenses, etc.);
- deficiencies in or noncompliance with the Council's internal audit controls (examples include theft of money, supplies, equipment; utilization of vehicles, equipment, credit cards, cookies, postage for personal use, etc.);
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Council; or
- deviation from full and fair reporting of the Council's financial condition.

Process

Suspected fraud, someone gaining something of value (usually money or property) by intentionally making a misrepresentation of a matter of fact, should be reported directly to the chair of the audit committee by phone or email. Contact information is available at the Girl Scout office. Staff can access contact information on the Shared drive in the Board of Directors folder.

If the concern was reported verbally to management, the individual shall reduce the concern to writing and promptly report the concern to the chair of the audit committee, which has specific and exclusive responsibility to investigate all concerns. Concerns may also be submitted anonymously. Such anonymous concerns should be in writing with sufficient information to allow for an investigation and sent directly to the chair of the audit committee.

Handling of Reported Violations

The audit committee shall address all reported concerns that come through the chair of the audit committee. The chair of the audit committee shall immediately notify the audit committee, the board chair, and the CEO of any such report. The chair of the audit committee will notify the sender and acknowledge receipt of the concern within five 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 or follow-up, or both, with the complainant for complete closure of the concern. The audit committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations. All employees are required to cooperate with any investigation by providing any requested information and by truthfully answering questions. Failure to cooperate with an investigation is itself grounds for disciplinary action.

A log of all complaints will be maintained, which includes tracking their receipt, investigation and resolution. The audit committee chair shall prepare a periodic (at least annually) summary report thereof for the Audit Committee, including those reports that were dismissed or sent to staff member for action that are not within the scope of the policy. These records, logs and reports, will be retained permanently by the current chair of the audit committee.

This policy is reviewed at least once every three years and updated as needed.

Adopted by the board of directors on March 7, 2013, Revised February 2016.