



ABC ASSOCIATION

WHISTLEBLOWER POLICY

PURPOSE

The ABC Association (“ABC”) is committed to high standards of ethical, moral and legal business conduct. In line with this commitment and ABC’s commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing.

This Whistleblower Policy is intended to cover protections for you if you raise concerns regarding ABC, such as concerns regarding:

- incorrect financial reporting;
- unlawful activity;
- activities that are not in line with ABC policy, including but not limited to the _____
[Name of any specific code of conduct or principles]; or
- activities which otherwise amount to improper conduct.

STATEMENT OF POLICY

No officer, director, employee or agent of ABC shall take any harmful action with the intent to retaliate against any person, including interference with employment or livelihood, for providing to a law enforcement officer any truthful information relating to the commission or possible commission of any offense. Nor will any officer, director, employee or agent take any harmful action with intent to retaliate against any employee or member of ABC for reporting to an appropriate senior management or elected official of ABC the suspected misuse, misallocation or theft of any ABC resources.

SAFEGUARDS

Harassment or Victimization - Harassment or victimization for reporting concerns under this policy will not be tolerated.

Confidentiality - Every effort will be made to treat the complainant’s identity with appropriate regard for confidentiality.

Anonymous Allegations - This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Bad Faith Allegations – Allegations made in bad faith may result in disciplinary action.

PROCEDURE

Process for Raising a Concern:

Reporting- The whistleblowing procedure is intended to be used for serious and sensitive issues. Such concerns, including those relating to financial reporting or unethical or illegal conduct, may be reported directly to: [**name, title, telephone number, address, email address**].

Employment-related concerns should continue to be reported through your normal channels such as [**your supervisor, Director of Administration,**] or to the _____ [**President and CEO**].

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

Evidence - Although the complainant is not expected to prove the truth of an allegation, he or she should be able to demonstrate to the person contacted that the report is being made in good faith.

How the Report of Concern Will Be Handled:

The action taken by ABC in response to a report of concern under this policy will depend on the nature of the concern. The _____ [**Audit Committee**] of the ABC Board of Directors shall receive information on each report of concern and follow-up information on actions taken.

Initial Inquiries - Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation.

Further Information -The amount of contact between the complainant and the person or persons investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from or provided to the person reporting the concern.

For additional information, contact _____ [**same as the individual that is designated to receive reports**]. *ABC reserves the right to modify or amend this policy at any time as it may deem necessary.*

ADOPTED ON: _____

Disclaimer ¶

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