

## Whistleblower Policy

### **General**

The Girl Scouts of the Desert Southwest – Southern New Mexico & West Texas, Inc. (GSDSW) require directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of GSDSW, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

Each director, officer, and employee of GSDSW has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of GSDSW's governing documents and policies.

### **No Retaliation**

No director, officer or employee who in good faith reports a violation shall suffer harassment, retaliation or, in the case of an employee, adverse employment consequences. A director, officer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within GSDSW prior to seeking resolution outside GSDSW.

### **Reporting Violations**

GSDSW's open door policy suggests that employees share their questions, concerns, or suggestions with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, it is recommended that the employee submit concerns to management through the chain of command within her or his work unit. A director or officer should share his/her questions, concerns, or complaints with the Board Chair or the 1<sup>st</sup> Vice Chair if the matter includes the Board Chair.

### **Compliance**

The Chief Executive Officer and Board Chair are responsible for investigating and resolving all reported complaints and allegations concerning questionable or improper accounting or auditing matters or violations of GSDSW's policies.

### **Accounting and Auditing Matters**

The Board of Directors shall address all reported concerns or complaints regarding accounting practices, internal controls or auditing. The Chief Executive Officer / Board Chair shall immediately notify the Board and/or the Audit Committee of any such complaint and work with the committee until the matter is resolved.

**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 GS DSW policies. 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 and may 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**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will 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 offense and may 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.

**Handling of Reported Violations**

The Chief Executive Officer or Board Chair will notify the sender and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

My signature below indicates my receipt and understanding of this policy. I also verify that I have been provided with an opportunity to ask questions about the policy.

\_\_\_\_\_  
Director / Officer / Employee Signature

\_\_\_\_\_  
Date

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