

*\*Note that policies can vary widely, from simple to very complex, depending on the structure, operations and culture of the organization. Following Lindquist LLP has provided a simple sample whistleblower policy meant to provide a starting point for your organization to discuss and develop its own policy. We urge you to seek the advice of legal counsel to address your specific concerns.*

## **Sample Whistleblower Policy ABC Organization**

### **General**

The ABC Organization Code of Conduct (hereinafter referred to as the Code) 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 ABC Organization Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters, illegal practices or other violations of adopted policies of the organization by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters, illegal practices or other violations of adopted policies.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

### **Reporting Responsibility**

Each director, volunteer, and employee of ABC Organization has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, (b) other illegal practices and (c) violations and suspected violations of ABC Organization's Code (hereinafter collectively referred to as Concerns).

### **Authority of Committees**

All reported Concerns will be forwarded to the [chief executive, principal officer] (or if she or he is the one involved, then to the board chair), who shall bring the matter to the attention of the [board or appropriate committee]. The [board or appropriate committee] shall be responsible for investigating and making appropriate recommendations with respect to all reported Concerns.

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## **No Retaliation**

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Organization 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 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 Concerns**

### **Employees**

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the [Director of Human Resources]. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the [Director of Human Resources].

If the Concern was reported verbally to the [Director of Human Resources], the reporting individual, with assistance from the [Director of Human Resources], shall reduce the Concern to writing. The [Director of Human Resources] is required to promptly report the Concern to the chair of the [appropriate committee], who has specific and exclusive responsibility to investigate all Concerns. If the [Director of Human Resources], for any reason, does not promptly forward the Concern to the [appropriate committee], the reporting individual should directly report the Concern to the chair of the [appropriate committee]. Contact information for the chair of the [appropriate committee] may be obtained through the [Human Resources Department]. Concerns may be also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the chair of the [appropriate committee].

### **Directors and Other Volunteers**

Directors and other volunteers should submit Concerns in writing directly to the chair of the [appropriate committee]. Contact information for the chair of the [appropriate committee] may be obtained from the [chief financial officer].

### **Handling of Reported Violations**

The [appropriate committee] shall address all reported Concerns. The chair of the [appropriate committee] will immediately notify the [committee], the president, the executive director, and chief operating officer of any such report. The chair of the [appropriate 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 [appropriate 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 [appropriate 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.

### **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, illegal 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 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**

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. Such conduct may also give rise to other actions, including civil lawsuits.