

## **RRCA Whistleblower Protection Policy**

### **Board Approved January 19, 2007**

#### **Introduction**

The RRCA requires directors, officers, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

#### **Reporting Responsibility**

It is the responsibility of all directors, officers, employees, and volunteers to comply with RRCA policies and to report violations or suspected violations of the law in accordance with this policy.

#### **No Retaliation**

No director, officer, employee, or volunteer, who in good faith reports a violation of the law, shall suffer harassment, retaliation, or adverse employment consequence even if the report is mistaken, or against any employee or individual who assists in the investigation of a reported violation. An employee, officer or director who retaliates against someone who has reported a violation of the law in good faith is subject to disciplinary action up to and including termination of employment or removal from the organization. This Whistleblower Policy is intended to encourage and enable employees and others to raise concerns about illegal activity within the organization.

#### **Reporting Alleged Violations**

Officers, directors, and employees are expected to report suspected violations of RRCA policies or illegal activities to the Executive Director or the RRCA President. If either is alleged to be in violation of the law, then the report should be submitted to the Chair of the Audit Committee. A submitted report will be investigated by the Audit Committee with assistance from the President and Executive Director. If legal council is needed, it will be engaged at that time by the Executives Director. The Audit Committee is authorized to retain legal council to address a complaint if it involves the President or the Executive Director. A report of findings will be submitted to the Board with recommendations for action.

Suspected illegal activity or suspected violations of RRCA policies may be submitted on a confidential basis by the complainant. Reports will be kept confidential to the extent possible except to the extent necessary 1) to conduct a complete and fair investigation, or 2) for review of RRCA operations by the RRCA Audit Committee, the RRCA's independent public auditor and the RRCA's legal counsel.

For a proper investigation to be conducted as much information as possible should be reported and it should clearly outline the perceived illegal act or violation of RRCA policies. The report should outline a specific incident with dates and names of individual(s) involved. This report should be supplied in order to conduct a sufficient investigation.

#### **Accounting and Auditing Matters**

The Audit Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Chair of the Audit Committee shall immediately report to the RRCA President if any illegal accounting practices are reported by the independent auditors and will work with the Audit Committee until the matter is resolved.

#### **Acting in Good Faith**

Anyone filing a complaint concerning suspected illegal activity or a violation of RRCA policies must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a

violation of the law or RRCA policies. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as malfeasance and addressed accordingly.

### **Handling of Reported Violations**

The appropriate person as outlined in this policy to receive an official complaint will notify the complainant and acknowledge receipt of the reported within 5 business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Outside legal council may be consulted as needed or warranted by the complaint.

Adapted for the RRCA from the sample Whistleblower Policy written by the National Council of Nonprofit Associations, [www.ncna.org](http://www.ncna.org). 2004.

### **Examples of Illegal Activities**

The following is a non-exhaustive list of the kinds of activities that should be reported:

- Supplying false or misleading information on the RRCA's financial or other public documents, including its Form 990
- Providing false information to or withholding material information from the RRCA's independent auditors
- Destroying, falsifying, or concealing any records that are official documents of the organization and if the actions are in violation of the law
- Altering, destroying, or concealing a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding or otherwise obstructing, influencing, or impeding any official proceeding, in violation of federal or state law or regulations
- Embezzling RRCA funds or benefiting financially through association with the RRCA, for example serving on the board and entering into a financially beneficial contract with the organization
- Paying for services or goods that are not rendered or delivered. "Laundering" funds.
- Using remarks or actions of a sexual nature that are not welcome and are likely to be viewed as personally offensive, including sexual flirtations; unwelcome physical or verbal advances; sexual propositions; verbal abuse of a sexual nature; the display of sexually suggestive objects, cartoons, or pictures; and physical contact of a sexual or particularly personal nature.
- Using epithets, slurs, negative stereotyping, and threatening, intimidating, or hostile acts that relate to race, color, religion, gender, national origin, age, or disability
- Circulating or posting written or graphic material in the workplace that denigrates or shows hostility or aversion toward an individual or group because of race, color, religion, gender, nationality, age, or disability
- Discriminating against an employee or potential employee due to a person's race, color, religion, sex, sexual orientation, national origin, age, physical or mental impairment, or veteran status
- Violating RRCA's Conflict-of-Interest Policy, Whistleblower Policy, or Document Retention & Destruction Policy
- Facilitating or concealing any of the above or similar actions