

# ISRAEL GUIDE DOG CENTER FOR THE BLIND

## WHISTLEBLOWER POLICY

### **Introduction:**

The Sarbanes-Oxley Act amended the Federal criminal code to create or enhance penalties for retaliating against Whistleblowers while a Federal investigation is underway. These changes to the criminal code apply to all business entities, including nonprofit organizations, their board members, and employees.

### **Policy:**

Israel Guide Dog Center for the Blind (“the Corporation”) is committed to facilitating open and honest communications relevant to its governance, finances, and compliance with all applicable laws and regulations. The Corporation 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 Corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This Whistleblower Policy (the “Policy”) reflects the practices and principles of behavior that support this commitment. It is important that the Corporation be apprised about unlawful or improper workplace behavior including, but not limited to, any of the following conduct:

- theft;
- financial reporting which is fraudulent, intentionally misleading, or negligent in any manner;
- improper or undocumented financial transactions;
- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- improper destruction of records;
- improper use of the Corporation’s assets, including, but not limited to, its funds, supplies, intellectual property and other assets;
- improper access and/or use of confidential donor information;
- authorizing or receiving compensation for goods not received or services not performed;
- violations of the Corporation’s Conflict of Interest Policy;
- any other improper occurrence regarding cash, financial procedures, or reporting;
- any abuse of or discrimination against a the Corporation employee, client, vendor, or person connected with the Corporation; and
- a failure by the Corporation to provide reasonable accommodation for disability or religious belief.

The Corporation requests the assistance of every director, other volunteer, and employee who has a reasonable belief or suspicion about any improper transaction. The Corporation values

this input and each director, volunteer, and employee should feel free to raise issues of concern, in good faith, without fear of retaliation. Directors, volunteers, and employees will not be disciplined, demoted, lose their jobs, or be retaliated against for asking questions or voicing concerns about conduct of this sort. While the Corporation may have separate policies which cover harassment and employment discrimination, this Policy applies to these situations to encourage the reporting of such wrongful actions against the Corporation's interest. Employees and other interested persons are encouraged to report any such improprieties without fear of retaliation or intimidation.

The Corporation will investigate any possible fraudulent or dishonest use or misuse of the Corporation's resources, or abuse, discrimination, or a failure to provide reasonable accommodation, by its Board, management, staff, or volunteers. The Corporation will take appropriate action against anyone found to have engaged in fraudulent, dishonest, abusive, or discriminatory conduct, including disciplinary action by the Corporation, or civil or criminal prosecution when warranted.

Therefore, all members of the Corporation's staff, directors, and other volunteers are encouraged to report possible fraudulent, abusive, discriminatory, or dishonest conduct, pursuant to the procedures set forth below.

**Reporting Responsibility:**

Each director, volunteer, and employee of the Corporation has an obligation to report in accordance with this Policy (a) questionable or improper accounting, financial or auditing matters, and (b) violations and suspected violations of the Corporation's policies or any unlawful or improper workplace conduct (hereinafter collectively referred to as "Concerns").

**Authority of Board:**

All reported Concerns will be forwarded to the Board in accordance with the procedures set forth herein. The Board shall be responsible for investigating and taking appropriate action with respect to all reported Concerns.

**No Retaliation:**

This Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns for investigation and appropriate action (*i.e.*, to act as a "Whistleblower"). With this goal in mind, no Whistleblower 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 a Whistleblower 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.

## **Procedures for Reporting Concerns:**

### **Employees**

Whistleblowers who are employees of the Corporation should first discuss their Concern with the Executive Director, if any. If there is no Executive Director, if the Whistleblower is uncomfortable speaking with the Executive Director, or the Executive Director is a subject of the Concern, the Whistleblower should report his or her Concern directly to the President of the Board of Directors.

If the Concern was reported orally to the Executive Director, the Whistleblower, with assistance from the Executive Director, shall reduce the Concern to writing. The Executive Director is required to promptly report the Concern to the President of the Board, who has specific responsibility to investigate all Concerns. If the Executive Director, for any reason, does not promptly forward the Concern to the Board, the Whistleblower should directly report the Concern to the President of the Board of Directors. Contact information for the President of the Board of Directors may be obtained through the Executive Director. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the President of the Board.

### **Directors and Other Volunteers**

Whistleblowers who are directors or other volunteers of the Corporation should submit Concerns in writing directly to the President of the Board. Contact information for the President of the Board may be obtained from the Executive Director.

## **Handling of Reported Violations:**

The Board shall address all reported Concerns. The President of the Board shall immediately notify the full Board and the Executive Director of any such Whistleblower report. The President of the Board will notify the Whistleblower 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 Whistleblower reports will be promptly investigated by the Board, or any other appropriate Committee of the Board, 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 Whistleblower for resolution of the Concern.

The Board has the authority to retain outside legal counsel, accountants, private investigators, any other resource, or refer to an appropriate Committee of the Board of Directors, as deemed necessary to conduct a full and complete investigation of the allegations.

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

All Whistleblowers 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 Corporation's policies. The act of making allegations that prove to be unfounded, 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.

### **Whistleblower Protection:**

The Corporation will protect Whistleblowers as follows:

- The Corporation will use its best efforts to protect Whistleblowers against retaliation. All complaints by Whistleblowers will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law. Generally, this practice means that Whistleblower Concerns will only be shared with those who have a need to know in order to conduct an effective investigation. (Should disciplinary or legal action be taken against a person or persons as a result of a Whistleblower complaint, such persons may also have a right to know the identity of the Whistleblower.)
- A Whistleblower shall not be subject to retaliation. No punishment for reporting Concerns will be allowed, even if the claims are unsubstantiated; a reasonable belief or suspicion that unlawful or improper workplace behavior has occurred is enough to create a protected status for the Whistleblower. No action can be taken against a Whistleblower who is an employee with the intent or effect of adversely affecting the terms or conditions of the Whistleblower's employment, including but not limited to threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages.

Whistleblowers who believe that they have been retaliated against may file a written complaint with the Board President. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation does not prohibit managers or supervisors from taking action against employees who are Whistleblowers, including disciplinary action, in the usual scope of their managerial duties and based on valid performance-related factors.

### **Posting and Notification:**

This Policy is to be posted in the Corporation's office(s), included in the Employee Manual, if any, posted on the Corporation's website, and communicated to all new staff and Board members as part of their orientation. In addition, each year, after the President of the Board has been selected, the Executive Director, if any, or the Board Secretary will have the

responsibility of updating the contact information below for both of those individuals and then sending the Policy with the updated contact information to all staff and the Board of Directors. This Policy shall also be available to volunteers upon request.

**CONTACT INFORMATION:**

**President of Board of Directors:**

Norman L. Leventhal  
732 S. Settlers Circle  
Warrington, PA 18976

**Executive Director:**

Michael J. Leventhal  
Executive Director  
Israel Guide Dog Center for the Blind  
968 Easton Road – Suite H  
Warrington, PA 18976

***Date Approved: December 16, 2012***

***Board Reaffirmed: December 20, 2015***