



## **WHISTLE-BLOWER POLICY**

### **Introduction**

This Whistle-Blower Policy (the “Policy”) sets forth legal and ethical standards of conduct for directors, officers, employees, and volunteers of Mass Audubon. This Policy is intended to deter wrongdoing and to promote the conduct of all Mass Audubon business in accordance with high standards of integrity and in compliance with all applicable laws, rules and regulations.

Mass Audubon requires that all directors, officers, employees, and volunteers of Mass Audubon comply with all laws, rules, and regulations applicable to Mass Audubon. These individuals are expected to use good judgment and common sense in seeking to comply with all applicable laws, rules, and regulations and to ask for advice when uncertain about them.

### **Standard of Personal Conduct**

Mass Audubon’s goal is to establish and maintain a business environment of fairness, ethics and honesty for our employees, volunteers, visitors, program participants, suppliers and anyone else with whom Mass Audubon has a relationship. To maintain such an environment requires the active assistance of every director, officer, employee and volunteer.

Mass Audubon requires that the directors, officers, employees and volunteers of Mass Audubon observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All representatives of Mass Audubon are required to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws, rules and regulations.

Like all organizations, Mass Audubon is faced with the risks that come from wrongdoing, misconduct, dishonesty and fraud by directors, officers, employees (including caretakers) and volunteers. As with all business exposures, no matter how remote, Mass Audubon must be prepared to manage these risks and their potential impact in a professional manner. The impact of misconduct and dishonesty may include:

- Financial loss
- Damage to the reputation of Mass Audubon
- Negative publicity
- The cost of investigation
- Loss of directors, employees and volunteers
- Loss of program participants, donors, members and visitors
- Litigation
- Damaged employee morale.

### Reporting Violations

Mass Audubon is committed to the deterrence, detection and correction of misconduct and dishonesty. The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including dismissal where appropriate, the referral to law enforcement agencies when warranted by the facts, and the recovery of assets.

For purposes of this Policy, misconduct and dishonesty include but are not limited to:

- Theft or other misappropriation of assets, including assets of Mass Audubon, our directors, officers, employees, volunteers, visitors, program participants, or others with whom we have a business relationship
- Misstatements and other irregularities in Mass Audubon records, including the intentional misstatement of the financial or programmatic results of operations
- Forgery or other alteration of documents
- Fraud and other unlawful acts
- Destruction of documents (including computer files) needed in an investigation.

Every director, officer, employee and volunteer of Mass Audubon has the responsibility to ask questions, seek guidance, report suspected violations, and express concerns regarding compliance with this Policy. Any director, officer, employee, or volunteer of Mass Audubon who knows or believes that any director, officer, employee, or volunteer of Mass Audubon has engaged or is engaging in conduct that violates this Policy must report such information to his or her supervisor, the Director of Human Resources, or to the Compliance Officer, as described below.

Mass Audubon maintains an open door policy and encourages employees to share their questions, concerns, suggestions or complaints 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 and should be the initial contact when doing so. However, if an employee is not comfortable speaking with a supervisor or is not satisfied with the supervisor's response, the employee should speak with the Director of Human Resources or anyone in a senior management position. Supervisors and managers are required to report suspected violations of the law or Mass Audubon's policies to the Compliance Officer (defined below), who has specific and exclusive responsibility to investigate all reported violations. If an employee is not satisfied or when uncomfortable with following Mass Audubon's open door policy, individuals should contact the Compliance Officer directly.

### Compliance Officer

Mass Audubon's Compliance Officer is responsible for investigating all reported complaints and allegations concerning violations of laws, rules, and regulations applicable to Mass Audubon and shall advise either the President or the Auditing Committee of the Board of Directors of all such reported complaints and allegations. The Compliance Officer has direct access to the Auditing Committee of the Board of Directors and is required to report to the Auditing Committee at least semi-annually (in June and December) on compliance activity. Mass Audubon's Compliance Officer is the Chair of the Administration/Finance Committee of the Board of Directors.

After talking with the President or the Auditing Committee as required, but before proceeding with the investigation, the Compliance Officer will present the Auditing Committee or President with an investigation action plan. The Compliance Officer and any properly designated members of the investigative team will have:

- Free and unrestricted access to all Mass Audubon records and premises, whether owned or rented (including, when appropriate, Mass Audubon housing units)
- The authority to examine, copy and/or remove all or any portion of the contents of Mass Audubon files, desks, computers, cabinets, and other storage facilities (whether in electronic or other form) without the prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of investigative or related follow up procedures.

All investigations of alleged wrongdoing will be conducted in accordance with applicable laws and Mass Audubon policy and procedures.

The Compliance Officer will notify the complainant acknowledging receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

#### No Retaliation Provision

This Policy is, among other things, intended to encourage and enable employees and others to raise serious concerns within Mass Audubon about misconduct and dishonesty. No director, officer, employee or volunteer who in good faith reports a violation of this Policy shall suffer harassment, retaliation or adverse employment consequence. An employee, officer, or director who retaliates against someone who has reported a violation in good faith is subject to termination of employment or removal from the Board.

#### Accounting, Auditing, and Other Matters

The Auditing Committee of the Board of Directors shall address all reported concerns or complaints regarding Mass Audubon's accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Auditing Committee of any such concern or complaint. The Compliance Officer will refer concerns or complaints regarding non-financial matters as directed by the Chairman of the Board. The Chairman of the Board shall keep the Board of Directors advised from time to time of the resolution of such matters.

#### Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of applicable law, regulation or Mass Audubon policies should be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any employee or director who is found to have knowingly and willfully made a false report shall be subject to termination of employment or removal from the Board.

#### 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 and complete investigation and to protect the rights of the accused.

Communication

This Policy will be communicated annually in written form or via e-mail to each regular employee, officer, and director of Mass Audubon. This annual communication will include the name and telephone contact of the current Compliance Officer.

Mass Audubon reserves the right to amend, alter, or terminate this Policy at any time for any reason.

This Policy is not an employment contract between Mass Audubon and any of its employees, officers, directors, or volunteers.