

Whistle-blower Protection

PURPOSE:

In compliance with the Sarbanes-Oxley Act of 2002, this policy establishes the requirements to ensure that reporting of good faith suspicions of illegal, unethical or other inappropriate activity may be made and handled without fear of retaliation.

POLICY:

The Land Trust requires directors, officers, employees, contractors and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and to comply with all applicable laws and regulations. Directors, officers, employees, contractors and volunteers are free to raise good faith concerns without fear of retaliation regarding such things as: financial improprieties; improper destruction of records; misleading financial reporting, illegal, unethical, or other inappropriate activity or practices; or violations of the Land Trust's Policies and Procedures. To ensure protection for whistleblowers the Land Trust establishes the following:

1. **Reporting Responsibility:** It is the responsibility of all directors, employees, contractors and volunteers to report legal or ethical violations or suspected violations in accordance with this policy. This policy is intended to encourage and enable employees and others to raise good faith concerns without fear of retaliation.
2. **Acting in Good Faith:** Anyone filing a report concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations made that prove not to be substantiated and to have been made maliciously or with deliberate false intent, will be viewed as a serious disciplinary offense.
3. **Reporting Concerns:** Violation concerns may be reported in writing or verbally to either the Executive Director, Director of Outreach & Development, the Board President, or any member of the Audit Committee. The concern will be documented in writing and forwarded to the Audit Committee.
4. **No Retaliation:** No one who in good faith reports a legal or ethical violation shall suffer harassment, retaliation or any adverse employment consequence. Anyone who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of position.
5. **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.
6. **Authority of Audit Committee:** The Audit Committee is responsible for investigating violation reports. Within a reasonable period of time, not to exceed 10 business days following receipt of the report, the Audit Committee chairperson will contact the complainant and acknowledge receipt of the violation report. All reports will be promptly investigated. The Audit committee will submit an investigation report and

recommendation to the Board of Directors. Appropriate corrective action will be taken if warranted by the investigation.

7. **Policy Distribution:** The Executive Director will ensure that a copy of this policy is provided to directors, employees, contractors and volunteers. This policy will be included in the board, personnel, and volunteer orientation materials.

Approved: October 5, 2009

President, Board of Directors