

# **SOUTHERN OREGON HUMANE SOCIETY**

## **WHISTLEBLOWER POLICY**

### **INTRODUCTION**

The Whistleblower Policy at the Southern Oregon Humane Society (SoHumane) is intended to provide a mechanism for reporting of illegal activity, violations of the Code of Ethics Policy or the misuse of SoHumane's assets while protecting employees who make such reports from retaliation.

### **QUESTIONABLE CONDUCT**

This Policy is designed to address situations in which an employee suspects another employee that has engaged in illegal acts or questionable conduct involving SoHumane's assets. This conduct might include outright theft, fraudulent expense reports, misstatements of any accounts, or even an employee's conflict of interest that results in potential financial harm to SoHumane. The organization encourages staff to report such questionable conduct<sup>1</sup> and has established a system that allows them to do so anonymously.

### **MAKING A REPORT**

If an employee suspects illegal conduct or conduct involving misuse of SoHumane's assets or in violation of the law, he or she may report it, anonymously if the employee wishes, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Employees can make a report to the Executive Director or the Operations Manager. A prompt investigation will ensue keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

Alternatively, employees can make a report by calling either the Board President or the Chair of the Finance Committee.

### **NO RETALIATION**

An employee who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any SoHumane employee is directed to immediately report it to the Executive Director or Board President.

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<sup>1</sup> Including suspected violations of the Code of Ethics Policy.

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality, consistent with a full and fair investigation. The party conducting the investigation will notify the employee of the results of the investigation.

SoHumane strongly disapproves of and will not tolerate any form of retaliation against employees who report concerns in good faith regarding SoHumane's operations. Any employee who engages in such retaliation will be subject to discipline up to and including termination.

### **SOHUMANE REPORTING PROCEDURES**

The Whistleblower procedures are intended to describe the process through which concerns about the possible misuse of assets are handled pursuant to SoHumane's Whistleblower Policy.

- An employee makes a report of suspected misuse of SoHumane's assets by reporting in person to the Executive Director, member of the Management Team or the Board President or Chair of the Finance Committee.
- The report is promptly reviewed by the Executive Director to determine whether the report constitutes a complaint, unless one of them is allegedly involved in the misconduct, in which case the report is reviewed by the Board President or the Finance Committee Chair.
- A "Complaint" means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of SoHumane's Conflict of Interest Policy that results in a financial harm to SoHumane; or (iv) a claim of retaliation against any employee making a good-faith report regarding any of the preceding matters.
- If the report is deemed to be a complaint<sup>2</sup>, it will be promptly investigated and forwarded to the Finance Committee Chair. If the matter is outside the scope of a complaint, it will be referred to the appropriate manager for follow-up.

Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the employee making the complaint. A written report of the outcome of each investigation is prepared and delivered to the Finance Committee Chair. The Chair decides whether

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<sup>2</sup> For a complaint to be valid it must adhere to the definition above.

the report involves a matter that is material. If it is deemed material, it is reviewed by the full Committee, which may forward it for disposition to the Board or may direct the Executive Director to take actions to resolve the situation. If the report is deemed nonmaterial, it is not reviewed by the Committee but is instead addressed by the Executive Director or a Manager as appropriate.