



## Whistleblower Policy Of Circle Camps for Grieving Children

Circle Camps for Grieving Children (the "Corporation") expects its directors, officers, employees, consultants, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Representatives of the Corporation must practice honesty and integrity in fulfilling the responsibilities and to comply with all applicable laws and regulations. This policy provides clear definitions and provisions for handling allegations of misconduct while protecting the Corporation under difficult circumstances. In keeping with the policy of maintaining the highest standards of conduct and ethics, the Corporation will investigate any suspected fraudulent or dishonest use or misuse of the Corporation's resources or property by directors, officers, employees, consultants, and volunteers. Directors, officers, employees, consultants, and volunteers are encouraged to report suspected fraudulent or dishonest conduct (i.e., to act as "whistleblower"), pursuant to the procedures set forth below.

**Reporting Responsibility** - It is the responsibility of all directors, officers, employees, consultants, and volunteers to comply with and report violations or suspected violations of business and personal ethics in the conduct of Corporation affairs in accordance with this Whistleblower Policy.

**Retaliation** - No director, officer, employee, consultant, or volunteer who in good faith reports a violation shall suffer harassment, retaliation, or adverse employment consequences. A director, officer, employee, consultant, or volunteer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or removal from a position and such other measures as are available under the Bylaws of the Corporation. This Whistleblower Policy is intended to encourage and enable directors, officers, employees, consultants, and volunteers to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation.

**Reporting Violations** – The Corporation's policy is open door and suggests that directors, officers, employees, consultants, and volunteers share their questions, concerns, suggestions or complaints with someone who can address them properly. A concern about possible fraudulent or dishonest use or misuse of resources or property should be reported to the appropriate director, officer, his or her supervisor or, if suspected by a consultant or volunteer, to the staff member supporting the consultant or volunteer's work. In most cases, a person's supervisor is in the best position to address an area of concern. However, if the reporting person is not comfortable speaking with their supervisor or is not satisfied with the supervisor's response, the reporting person is encouraged to speak with the Executive Director, Secretary of the Board of Directors, or the Chair of the Board of Directors. Any Camp Director, Clinical Director, Health Director or Waterfront Director are required to report suspected violations to the Executive Director, Secretary of the Board of Directors, or the Chair of the Board of Directors.



**Accounting and Auditing Matters** – The Corporation’s Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices and internal controls or auditing. The Executive Director, Secretary of the Board of Directors, or the Chair of the Board of Directors shall immediately notify all members of the Board of Directors of any such complaint and work with the Board until the matter is resolved.

**Acting in Good Faith** – Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed is a violation of business or personal ethics. 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 a serious disciplinary offense.

**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.

**Handling of Reported Violations** – The Executive Director, Secretary of the Board of Directors, or the Chair of the Board of Directors will notify the reporting party, acknowledging receipt of the reported violation within five (5) business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigations.

Although the Sarbanes-Oxley Act of 2002 generally does not apply to nonprofits, under Section 1107 it imposes criminal liability and penalties on all organizations, including nonprofits for retaliation against whistleblowers that report offenses by amending the federal criminal code. See 18 U.S.C. 1513. The IRS requires nonprofit organizations to have this policy or explain why not on its annual tax information returns.

**Contact information:**

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