

## **Lawrenceville Cooperative Ministry's Whistleblower Policy (Approved July 2011)**

The Lawrenceville Cooperative Ministry (Co-Op) requires directors, 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 Co-Op must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. The objectives of the Co-Op's Whistleblower Policy are to establish policies and procedures for:

- The submission and handling of concerns regarding questionable accounting or legal matters by employees, directors, officers, volunteers, and other stakeholders of the organization, on a confidential or anonymous basis.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

### **Reporting Responsibility**

Each director, volunteer, and employee of the Co-Op has an obligation to report Concerns in accordance with this Whistleblower Policy, where Concerns are defined to be: (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of applicable laws, regulations, and policies approved by the Co-Op's Board of Directors.

### **Authority of Audit Committee**

All reported Concerns will be forwarded to the Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

### **No Retaliation**

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Co-Op for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee 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 someone 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.

### **Reporting Concerns**

A copy of the Co-Op's Whistleblower Policy shall be posted inside the Co-Op in a location easily accessible to all volunteers. Concerns should be submitted in writing directly to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained from the President of the Board of Directors. The President's name and contact information shall be posted in the same location as the Whistleblower Policy. Concerns may be submitted anonymously.

### **Handling of Reported Violations**

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee, the President, and the Executive Director of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the Concern within ten business days, if possible. It is not possible to acknowledge receipt of anonymously submitted Concerns. All reports will be promptly investigated by the Audit

Committee, 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 complainant for complete closure of the Concern.

### **Acting in Good Faith**

Anyone reporting a Concern 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 a law, regulation, or policy approved by the Co-Op's Board of Directors. The act of making allegations that prove to be unsubstantiated, 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.

### **Confidentiality**

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports of Concerns to individuals not involved in the investigation 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.