

Whistleblower Policy

Purpose

The purpose of this Whistleblower Policy (“Policy”) is to provide a mechanism to encourage employees and board members to:

- Report suspected violations of law (hereinafter referred to as a “Concern” or collectively as “Concerns”) on the part of the council, including but not limited to state and federal laws and regulations;
- identify potential violations of the council’s financial and accounting policies and practices (hereinafter referred to as a “Concern” or collectively as “Concerns”);
- provide truthful information in connection with an inquiry or investigation by a court, agency, law enforcement or other governmental body; and
- establish procedures to protect individuals who take such actions from retaliation.

The Girl Scouts of Greater Los Angeles’ Code of Conduct (hereinafter referred to as the Code) requires employees and board members to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

Open Door Policy and Reporting Responsibility

The council is committed to maintaining an organizational environment where employees and board members are free to raise good faith concerns regarding the practices of the council. Therefore, the council has an open door policy (“Open Door Policy”) whereby employees and board members are encouraged to share their questions, concerns, suggestions or complaints about any action or suspected action taken within the Council that is illegal, fraudulent or in violation of any adopted policy of the Council, including, without limitation, the Code (each, a “Concern”) with someone who can address them properly. Each employee and board member of the council has an obligation to promptly report Concerns in accordance with this Whistleblower Policy.

This policy does not include issues related to volunteers of the council, including but not limited to troops and service units, which should be reported directly to council staff in the Member Services. Other issues for which the council has existing complaint procedures should be addressed under those procedures, such as raising matters of alleged discrimination or harassment through the council’s human resources channels, unless those channels are themselves implicated in the wrongdoing.

If those alternative reporting channels are themselves implicated in the wrongdoing, then the Audit Committee will refer the matter to the Board Chair who will determine the appropriate handling of the complaint with support from the Executive Committee and CEO.

This policy is not intended to supersede or provide a means of appeal from outcomes or decisions rendered under other procedures.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation. The act of making allegations that prove to not be substantiated, 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 board position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns may be submitted on a confidential basis or may be submitted anonymously. Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and comply with all applicable laws. 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 termination of employment or dismissal from the board position. Such conduct may also give rise to other actions, including civil lawsuits.

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.

Reporting

The council encourages complaints, reports, or inquiries about Violations, including illegal or improper conduct by the council itself, by its leadership, or by others on its behalf. Examples of areas where Concerns may be reported under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies, including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the council (examples include falsifying membership registrations, grant reports, financial reports, etc.);
- fraud or deliberate error in the recording and maintaining of financial records of the council (examples include recording time that was not worked, recording expenses that were not incurred, overstating mileage or expenses, etc.);

- deficiencies in or noncompliance with the council's internal controls (examples include theft of money, supplies, equipment; utilization of vehicles, equipment, credit cards, cookies, postage for personal use, etc.);
- misrepresentation or false statement to or by an Officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the council; or
- deviation from full and fair reporting of the council's financial condition.

Prevention of Retaliation

This Whistleblower Policy is intended to encourage and enable employees and board members to raise Concerns within the council for investigation and appropriate action. With this goal in mind, no employee, or board member, who, in good faith, reports a Concern shall be subject to retaliation, harassment or other adverse consequences, in the case of an employee, adverse employment consequences. Moreover, an employee or board member who retaliates, harasses or otherwise causes adverse consequences against someone who has reported a Concern in good faith is subject to discipline up to and including termination of employment or dismissal from the board position. Employees and board members are encouraged to report if an employee or board member is being harassed, retaliated against, or is suffering other adverse consequences as a result of the employee or board member having reported a Concern. If an employee or board member is being harassed, retaliated against or is suffering other adverse consequences as a result of having reported a concern, the Covered Individual is encouraged to report such harassment, retaliation and other adverse consequences.

It is your responsibility to report Concerns.

Process

Employees are encouraged to discuss their Concern with their immediate supervisor, the Chief Financial Officer/Risk Manager, or the Chief Executive Officer. If the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern using the third-party external hotline provided by EthicsPoint, a NAVEX Global company.

In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report the Concern directly through the third-party external hotline.

Concerns should be reported using one of the following two methods:

- *Via Online:* via the internet-based reporting tool, EthicsPoint, where a report can be filed from home or from any computer that has access to the internet. Go to www.girlscoutsla.org and click on the Governance/Council Policies/Whistleblower Policy/Whistleblower Hotline link (Note: This webpage is hosted on EthicsPoint's secure servers and is not part of the Girl Scouts of Greater Los Angeles website or intranet).

OR

- Via Telephone: through the EthicsPoint toll-free hotline: 855-230-8387, which is available 24 hours a day, 365 days a year.

Individuals have the option to submit the Concern **anonymously** to the third-party external hotline, but will need to provide sufficient detailed information to allow for an investigation, as well as monitor the website regularly for any follow-up questions or activity.

Handling of Reported Violations

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee will notify the Audit Committee, the Board Chair, and, as appropriate, the Chief Executive Officer and the Chief Financial Officer, of any such report. The Chair of the Audit Committee, or his/her designee, will notify the sender and acknowledge receipt of the Concern within five (5) business days, if possible. It will not be 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.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations. All employees are required to cooperate with any investigation by providing any requested information and by truthfully answering questions. Failure to cooperate with an investigation is itself grounds for disciplinary action.

A log of all Concerns will be maintained by the third-party external hotline, which includes tracking their receipt, investigation and resolution. The Audit Committee chair and/or third-party external hotline vendor shall prepare a quarterly summary report thereof for the Audit Committee and/or Board of Directors, including those reports that were dismissed or sent to council staff for action that are not within the scope of the policy. These records, logs and reports, will be retained according to the council's record retention and destruction policy by the current chair of the Audit Committee.