

# **Secular Student Alliance Whistleblower Policy**

## **SCOPE:**

This policy, approved by the Board of Directors of the Secular Student Alliance (SSA), applies to all SSA employees and volunteers. The Board of Directors reserves the right to modify or amend this policy at any time as it may deem necessary. If this policy conflicts with existing law, regulation, or contractual obligation of the corporation, the SSA shall comply with said law, regulation, or obligation.

## **PURPOSE:**

The Board of Directors and the staff of the SSA are committed to the highest possible standards of fiduciary conduct while ensuring a workplace environment that promotes openness, fairness, productivity, and teamwork. This policy furthers our commitment by articulating procedures for employees to proactively provide information pertaining to accounting, auditing, or financial reporting activities that are illegal, fraudulent, and/or violate board policy. This policy provides assurance that they will be protected from reprisals or victimization for conveying such information appropriately and in good faith.

This policy is intended to supplement, not replace, the administrative chain of command, the personnel policies, or routine operational procedures. All employees are expected, in the normal course of business, to bring information regarding financial errors or omissions as well as suggestions for improving internal controls and financial reporting to their supervisor or the appropriate administrator, particularly the Treasurer or Executive Director.

## **PROCEDURE:**

### **Reporting**

Complaints that are not appropriate for normal administrative channels should be reported in writing, with or without identity of the reporter, to the Chair or any member of the Finance Committee. Verbal contact is not acceptable.

### **Evidence**

Although the employee is not expected to prove the truth of an allegation, the employee needs to demonstrate that there are reasonable grounds for concern on his or her part and that these concerns are most appropriately handled through this procedure.

### **Investigation of Complaint**

After receipt of the complaint, initial inquiries by the Committee will be made to determine whether an investigation is appropriate and the form that it should take. Concerns may be resolved through the initial inquiry by agreed action without the need for further investigation. The Board of Directors will receive a report on each complaint and a follow-up report on actions taken.

### **Contact With and Information to Reporter**

The amount of contact between the reporter and the Finance Committee will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the reporter, if he or she is known. The reporter, if known, will be given the opportunity to receive follow-up on his or her concern within two weeks. This follow-up includes:

- Acknowledgement that the concern was received;
- Indication as to how the matter will be dealt with; and
- An estimate of the time that it will take for a final response;

Subject to legal constraints and/or what is determined to be in the best interests of the SSA, the reporter will receive information about the outcome of any investigations.

### **SAFEGUARDS**

#### **Anonymous Allegations**

Employees are encouraged to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from documentation and/or other sources.

Every effort will be made to protect the reporter's identity; however, all individuals considering such a report should be advised that anonymity cannot be assured if an external investigation or criminal proceedings related to the report occur.

#### **Harassment or Victimization**

Harassment or victimization of the reporter for providing appropriate information in accordance with these policies by anyone affiliated with the SSA will not be tolerated. In addition, the provision of such information shall not in any way influence, positively or negatively, the carrying out of routine disciplinary procedures by management as stated in the personnel policies or the personnel evaluation process or its outcomes.

#### **Malicious Allegations**

The Board of Directors recognize that intentionally untruthful, malicious, erroneous, or harassing allegations would be damaging to the mission, integrity, and morale of the SSA as well as the reputations of employees and board members. The safeguards stated in this policy do not apply to individuals who make such complaints. Such allegations may result in disciplinary action in accordance with the Personnel Policies.