**[name of organization]**

## **POLICY GOVERNING**

## **WHISTLEBLOWER PROTECTION**

The Board of Directors of [Enter NPO Name] adopts the following Policy in order to strengthen its existing policies and procedures, maintain and exemplify “best practices,” and comply with applicable law[[1]](#footnote-0) and regulations.

1. [Enter NPO Name] encourages any staff member or volunteer to bring instances of improper conduct, such as waste, fraud, financial impropriety or abuse, to the attention of a responsible person who can be counted upon to investigate the problem promptly and fairly.
2. Any staff member or volunteer of [Enter NPO Name] who reports waste, fraud, financial impropriety or abuse will not be fired or otherwise retaliated against for making the report.
3. There are several ways to make a confidential - and anonymous if so desired - report of suspected waste, fraud, or abuse:
   * 1. Send a written report to:
        + The Board President, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(name) \_\_\_\_\_\_\_\_\_\_\_\_(contact information); or
        + The Audit Committee Chair, \_\_\_\_\_\_\_\_\_\_(name) \_\_\_\_\_\_\_\_\_\_\_\_\_(contact information)
     2. Send an email to:
        + The Board President, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(e-mail address) or
        + The Audit Committee Chair, \_\_\_\_\_\_\_\_\_\_\_\_\_\_( e-mail address)
     3. Telephone to:
        + Board Chair \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ at \_\_\_\_\_\_\_\_\_\_\_\_\_\_(phone number)
        + Audit Committee Chair \_\_\_\_\_\_\_\_\_\_\_\_ at \_\_\_\_\_\_\_\_\_\_\_\_\_\_ (phone number)
     4. Personal meeting with either of the above.
4. The report shall be taken seriously and investigated. The person or persons charged with alleged impropriety shall be given an opportunity to respond to the allegations in person or in writing. Even if the matter is determined not to constitute improper conduct, the individual making the report will not be retaliated against. That person shall not be subject to any punishment – including firing, demotion, suspension, reprimand, harassment, failure to consider the employee for promotion, or any other kind of discrimination – in retaliation for making the report.
5. Following the investigation, [Enter NPO Name] will:
6. Provide the person filing a report with a summary of the findings;
7. Take appropriate steps to deal with the issue addressed, including making operational or personnel changes, or justify why corrections are not necessary;
8. If warranted, contact law enforcement to deal with any suspected criminal activities.
9. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ will maintain confidential records of all actions taken under this Policy.
10. The Board Audit Committee has responsibility for oversight of compliance with this Policy.

{Name}

{Title/Organization}

{Contact information}

Policy approved by the Board of Directors on {Date}

1. Nonprofit organizations are required by federal law to adopt a whistleblower protection policy (Public Company Accounting Reform and Investor Protection Act of 2002, “*Sarbanes-Oxley*”.) This is one of two requirements of *Sarbanes-Oxley* that apply to nonprofits, which are otherwise not subject to that federal legislation. [↑](#footnote-ref-0)