



## **Center for the Arts Whistleblower Protection Policy**

The Center for the Arts requires directors, officers and employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Center for the Arts, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws, regulations, and Center for the Arts policies.

### **Reporting Responsibility**

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that the Center for the Arts can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of the Center for the Arts' code of ethics or personnel policies or suspected violations of laws or regulations governing the Center's operations.

### **No Retaliation**

It is contrary to the values of the Center for anyone to retaliate against any board member, officer, employee or volunteer who, in good faith, reports a suspected ethics violation or violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of the Center for the Arts. An employee who retaliates against someone who has reported a suspected violation in good faith is subject to discipline up to and including termination of employment or appointment.

### **Compliance Officer**

The Compliance Officer for the Center for the Arts, the Executive Director, is responsible for ensuring that all complaints about suspected unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Board of Directors of all complaints and their resolution, and will submit a written report at least annually to the President and Treasurer on compliance

activity including activity relating to accounting or alleged financial improprieties.

### **Confidentiality**

Suspected violations may be submitted on a confidential basis by the complainant. Reports of suspected violations will be kept confidential to the extent possible, consistent with the need to conduct a fair and adequate investigation.

### **Reporting Procedure**

The Center for the Arts has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Compliance Officer. Supervisors and managers are required to report complaints or concerns about suspected ethical or legal violations in writing to the Compliance Officer, who has the responsibility to investigate all reported complaints. Employees and others with concerns or complaints may also submit them in writing directly to their supervisor or the Compliance Officer. If you are not satisfied with the response from the Compliance Officer, the Board President should be notified for further consideration and resolution of the matter.

### **Accounting and Auditing Matters**

The Compliance Officer shall immediately notify the audit committee of any concern or complaint regarding corporate accounting practices, internal controls or auditing, and work with the committee as the process coordinator until the matter is resolved.

### **Acting in Good Faith**

It is assumed that anyone filing a written complaint concerning a suspected violation is acting in good faith and has reasonable grounds for believing the information disclosed indicates a violation. Any person making allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be subject to discipline up to and including termination of employment or appointment.

### **Handling of Reported Violations**

The Compliance Officer, within five (5) working days of receiving a complaint, will notify the person who submitted the complaint and acknowledge receipt of the reported suspected violation. All complaints will be promptly investigated and reported to the President in writing, and if appropriate the audit

committee, and appropriate–corrective action will be taken if warranted by the investigation.

### **Acknowledgment**

Each director, officer management employee or member shall sign a statement annually which affirms that such person:

- a. Has received a copy of this policy;
- b. Has read and understands this policy;
- c. Has agreed to comply with this policy; and
- d. Understands that the Center for the Arts is tax exempt under section 501(c)(3) of the Internal Revenue Code and in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax exempt purposes.

### **Compliance Officer:**

Jenny Birnie

Executive Director, Center for the Arts

(970) 349-7487 Ext. 2 [jenny@crestedbuttearts.org](mailto:jenny@crestedbuttearts.org)

I hereby certify that the above Whistleblower Protection Policy was duly approved by the Board of Directors on the \_\_\_ day of \_\_\_\_\_, 2010.

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Secretary