



November 2013

## **For All Personnel WHISTLEBLOWER POLICY**

### **General**

The Agency requires its directors, officers and employees to observe the Agency's standards of business and personal ethics in the conduct of their duties and responsibilities to the Agency. As employees and representatives of the Agency, we must practice honesty and integrity in fulfilling our responsibilities and complying with all applicable laws and regulations.

**The matters which should be reported under this policy include suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, misuse of our assets or suspected regulatory, compliance, or ethics related issues, concerns or violations.**

These policies are not a vehicle for reporting violations of our Agency's applicable human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with applicable Equal Employment Opportunity policies.

### **Reporting Responsibility**

It is the responsibility of all directors, officers and employees to report violations or suspected violations of business and personal ethical standards and/or applicable legal requirements (violations) in accordance with this Whistleblower policy.

### **No Retaliation**

No director, officer or employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower policy is intended to encourage and enable employees and others to raise serious concerns within our Agency prior to seeking resolution outside our Agency.

### **Reporting Violations**

Questions, concerns, suggestions or complaints regarding the ethical and legal standards noted above should be addressed directly to the CEO of the Organization. Any person who is unable or uncomfortable with reporting violations to the CEO should contact one of the Site Vice-Presidents or the Chairman of the Audit Committee.

**CEO of the Agency**

The CEO is responsible for investigating and resolving all reported complaints and allegations concerning the ethical and legal standards noted above and shall advise the Executive Board of all such complaints and allegations. The President of the Board of Directors is required to report to the full Board of Directors at least annually on compliance activity.

**Accounting and Auditing Matters**

The Executive Board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing brought to its attention. The President of the Board of Directors shall immediately notify the Board of Directors of any such complaint and work with the CEO and the Board until the matter is resolved.

**Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the ethical and legal standards noted above must act in good faith and have reasonable grounds for believing the information disclosed may indicate a violation of such standards. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense up to and including termination of employment.

**Confidentiality**

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

**Handling of Reported Violations**

The CEO of the **Henry Kaufmann Campgrounds** will **notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days**. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The complainant will be notified in writing of our decision.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name