

POLICIES:
Whistle-Blower

Effective 11/12/07
Revised 11/12/07

Whistle-Blower/Code of Conduct Policy

In keeping with the policy of maintaining the highest standards of conduct and ethics, NPRC will investigate any suspected fraudulent or dishonest use or misuse of NPRC's resources or property by staff, board members, consultants, or volunteers. NPRC is committed to maintaining the highest standards of conduct and ethical behavior and promotes a working environment that values respect, fairness, and integrity. All staff, board members and volunteers shall act with honest, integrity and openness in all their dealings as representatives for the organization. Failure to follow these standards will result in disciplinary action including possible termination of employment, dismissal from one's board or volunteer duties and possible civil or criminal prosecution if warranted.

Staff, board members, consultants, and volunteers are encouraged to report suspected fraudulent or dishonest conduct (i.e. to act as "whistle-blower") pursuant to the procedures set forth below.

Reporting

A person's concerns about possible fraudulent or dishonest use or misuse of resources or property should be reported to the Executive Director or the Board of Directors. Alternately, to facilitate reporting of suspected violations where the reporter wishes to remain anonymous, a written statement may be submitted to one of the individuals listed above.

Definitions

Baseless Allegations: Allegations made with reckless regard for their truth or falsity. People making such allegations may be subject to disciplinary action by NPRC, and/or legal claims by individuals accused of such conduct.

Fraudulent or Dishonest Conduct: A deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- Forgery or alteration of documents;
- Unauthorized alteration or manipulation of computer files;
- Fraudulent financial reporting;
- Pursuit of a benefit or advantage in violation of NPRC's *Conflict of Interest Policy*;
- Misappropriation or misuse of NPRC's resources, such as funds, supplies, or other assets;
- Authorizing or receiving compensation for goods not received or services not performed; and
- Authorizing or receiving compensation for hours not worked

Whistle-Blower: An employee, consultant or volunteer who informs the Executive Director or Board of Directors about an activity relating to NPRC which that person believes to be fraudulent or dishonest.

Rights and Responsibilities

Employees/Volunteers

Employees and volunteer consultants are required to report suspected fraudulent or dishonest conduct to the Executive Director or the Board of Directors.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- Baseless allegations;
- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation; and
- Violations of a person's rights under law

Investigation

All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings will be communicated back to the reporting person and his or her supervisor.

Investigations may warrant investigation by an independent person such as auditors and/or attorneys.

Whistle-Blower Protection

NPRC will protect whistle-blowers as defined below.

- NPRC will use its best efforts to protect whistle-blowers against retaliation. Whistle-blowing complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this means that whistle-blower complaints will only be shared with those who have a need to know so that NPRC can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistle-blower complaint, such persons may also have right to know the identity of the whistle-blower.)
- Employees, consultants and volunteers of NPRC shall not retaliate against a whistle-blower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistle-blower employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistle-blower who believes that they have been retaliated against may file a written complaint with the Executive Director or Board of Directors. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.
- Whistle-blowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).