

FOOD BANK OF THE SOUTHERN TIER
Board of Directors Operating Policy and Procedure

POLICY: Whistleblower Policy

REVISED: 12/1/2015

EFFECTIVE DATE: July 2006

The Food Bank of the Southern Tier Code of Conduct (hereinafter referred to as the Code) requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

POLICY OBJECTIVES:

- Consistent reporting process for concerns regarding questionable Code of Conduct, accounting, auditing, or safety matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
- Consistent receipt, retention, and treatment of complaints regarding safety, accounting, internal controls, or auditing matters.
- Protecting directors, volunteers and employees who report concerns from retaliatory actions.

Anti-Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences, as a result of reporting a Concern. Moreover, a director, volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

An employee is protected from retaliation when bringing the alleged unlawful activity, policy or practice to the attention of management of the Food Bank of the Southern Tier, follows procedures contained in this policy, and provides the organization with a reasonable opportunity to investigate and correct the activity.

Reporting Responsibility, Acting in Good Faith, Confidentiality

Each director, volunteer, and employee of the Food Bank of the Southern Tier has an obligation to report in accordance with this Whistleblower Policy (a) improper or suspected improper accounting or auditing matters, and (b) violations and suspected violations of the Code (hereinafter collectively referred to as Concerns).

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Code. The act of making allegations that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may

result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Reporting Procedure

FBST Group	Report Orally or In Writing to the following*
Volunteers	Volunteer Coordinator
Agencies	Director of Agency Services and Programs
Employees	Immediate Supervisor
Supervisors	Department Director
FBST Board and Committee Members	Audit Committee Chair
FBST President (607) 796-6061, Ext 4019	Director of HR, Associate Diocesan Director, or Board Audit Chair depending on severity of incident
Human Resources (607) 734-9784, Ext 2165	FBST President and/or Associate Diocesan Director
Associate Diocesan Director (607) 734-9784, Ext 2129	FBST President and/or Board Audit Chair
Board Audit Committee Chair	FBST President and/or Board Chairperson
Board Chairperson	Audit Committee Chair

**If not comfortable speaking with the person indicated or not satisfied with his/her response, speak with anyone in management of your choosing.*

Employees

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid but has not been properly reported or addressed, the individual should report the Concern to the Associate Diocesan Director of Catholic Charities of the Diocese or Rochester. (herein referred to as the ADD) and/or the Director of Human Resources (herein referred to as HRD). In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the ADD and/or HRD. If the Concern was reported verbally to the ADD and/or HRD, the reporting individual, with assistance from the ADD and/or HRD, shall reduce the Concern to writing. The ADD and/or HRD are required to promptly report the Concern to the Chair of the Audit Committee, who has specific and exclusive responsibility to investigate all Concerns. If the ADD and/or HRD, for any reason, does not promptly forward the Concern to the Audit Committee, the

reporting individual should directly report the Concern to the Chair of the Audit Committee. Contact information for the ADD, HRD, and the Chair of the Audit Committee may be obtained through www.foodbankst.org, the ADD and/or HRD. Concerns may be also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Audit Committee.

Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained from the ADD and/or HRD, or at www.foodbankst.org. **The Associate Diocesan Director must be notified of all claims.**

Resolution Procedure

When an employee discusses a Concern with his/her immediate supervisor, the supervisor should provide appropriate direction to the employee. If the supervisor can resolve the Concern or can determine that it is not valid, the supervisor will document the Concern but is not required or expected to report the Concern expressed to them by the employee. However, the supervisor may elect to report the Concern independently or even participate with the employee to report the concern (see implementation below.) The supervisor will document the meeting with the employee and send a copy of the documentation to the Director of Human Resources as well as the Audit Committee.

If the Concern has not been resolved by this point, the Audit Committee shall be responsible for promptly investigating and making appropriate recommendations to the Board of Directors for resolution. The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

The Chair of the Audit Committee shall immediately notify the Audit Committee and if appropriate, the President/CEO, of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns. Appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

Annual Review

This policy will be reviewed annually by the Audit Committee.

Source: Nonprofit Risk Management Center AICPA