**Brookside CDC**

**WHISTLEBLOWER POLICY**

**General**

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

**Reporting Policy**

It is the responsibility of all directors, officers and employees to report violations or suspected violations in accordance with this 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 policy is intended to encourage and enable employees and others to raise serious concerns within Brookside CDC prior to seeking resolution outside Brookside CDC.

**Finance Committee Chair**

Brookside CDC’s Finance Committee Chair is responsible for investigating and resolving all reported complaints and allegations concerning violations of this policy and, at his or her discretion, shall advise the President of the Board, Executive Director and/or the Finance Committee.

**Reporting Violations**

This policy encourages responsible parties to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee’s supervisor is in the best position to address an area of concern. However, 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 someone on Brookside CDC board who you are comfortable in approaching. Managers are required to report suspected violations to the Finance Committee Chair, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following this policy, individuals should contact Brookside CDC’s Finance Committee Chair directly.

**Accounting and Auditing Matters**

The Finance Committee of Brookside CDC’s Board shall address all reported concerns or complaints regarding accounting practices, internal controls or auditing. The Finance Committee Chair shall immediately notify the Finance Committee of any such complaint and work with the committee until the matter is resolved.

**Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of this policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of this policy. 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.

**Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. 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 Finance Committee Chair 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.