

# **WHISTLEBLOWER POLICY**

## **ARTICLE I**

### **Purposes of the Policy**

The Whistleblower Policy (the “Policy”) has been approved by the City of Dublin Community Improvement Corporation (the “CIC”) and applies to all CIC members, employees, consultants and volunteers. The CIC reserves the right to modify or amend this Policy at any time as it may deem necessary.

Section 1.     Purpose. The CIC is committed to the highest possible standards of fiduciary conduct and ethics while ensuring a workplace environment that promotes openness, fairness, respect, integrity, productivity and teamwork. This Policy furthers such commitment by articulating procedures for CIC members, employees, consultants and volunteers to proactively provide information pertaining to accounting, auditing or financial reporting activities, ethical violations or other practices or policies related to the CIC that are illegal, fraudulent, and/or violate policy. This Policy also provides assurance that CIC members, employees, consultants and volunteers will be protected from reprisals, retaliation or victimization for conveying such information appropriately and in good faith. The goal of this Policy is to discourage illegal activity and business conduct that damages or could damage the CIC’s good name, interests, reputation or relationship with its investors, members, vendors and sponsors, or the general public. All CIC members, employees, consultants and volunteers shall act with honesty, integrity and openness in all of their dealings as representatives of the CIC.

Section 2.     Intent. This Policy is intended to supplement, but not replace, the administrative chain of command, the personnel policies, and routine operating procedures of the CIC. All CIC members, employees, consultants and volunteers are expected, in the normal course of business, to bring information regarding fraudulent or dishonest conduct and financial error or omissions, as well as suggestions for improving internal controls and financial reporting, to the CIC President.

## **ARTICLE II**

### **Procedures**

Section 1.     Reporting. Complaints or information regarding illegal, fraudulent, dishonest or other unethical conduct by CIC members, employees, consultants, or volunteers that is not appropriate for handling by the CIC through normal administrative channels should be reported in writing, with or without identity of the reporting person, to the CIC President. Verbal contact alone is not acceptable. A Violation includes, but is not limited to:

- A. a deliberate act or failure to act with the intention of obtaining an unauthorized benefit;
- B. forgery or unauthorized alteration of documents;
- C. unauthorized alteration or manipulation of computer files;

- D. fraudulent financial reporting;
- E. pursuit of a benefit or advantage in violation of CIC's Conflict of Interest Policy;
- F. misappropriation or misuse of CIC resources, such as funds, supplies or other assets;
- G. authorizing or receiving compensation for goods not received or services not performed;
- H. authorizing or receiving compensation for hours not worked;
- I. intentional violation of federal law or regulation, or the laws or regulations of any state or other jurisdiction in which the CIC operates;
- J. violation of CIC policies and procedures;
- K. improper accounting entries or violation of internal accounting controls;
- L. any other matter, which in the good faith belief of the person reporting such matter, could cause harm to the business, public image or reputation of the CIC;
- M. any attempt to conceal a Violation or evidence of a potential Violation; and
- N. any retaliation against a reporting person for any report, complaint, allegation or other disclosure made by such person pursuant to this Policy.

Section 2. Proof of Claim. Although a reporting person is not expected to prove the truth of an allegation or claim, the reporting person needs to demonstrate that there are reasonable grounds for concern on his or her part that a Violation has occurred, may have occurred or is about to occur and that such concern is most appropriately handled through the procedure provided for under this Policy. A complaint should be factual rather than speculative or conclusory and should contain as much specific information as possible to allow for proper assessment of the nature, extent, and urgency of preliminary investigative procedures. Persons who make allegations with reckless disregard as to their truth or falsity may be subject to disciplinary action by the CIC and/or legal claims by persons accused of such conduct.

Section 3. Investigation. After receipt of a complaint or information regarding illegal or unethical conduct, the CIC President, as the case may be, will acknowledge receipt of the complaint or information within five business days when the reporting person is known. Initial inquiries shall be made to determine whether an investigation is appropriate and, if so, the form that it should take. Concerns may be resolved through the initial inquiry by agreed action without the need for further investigation. The CIC President shall provide to the CIC a report on each complaint or alleged Violation and a follow-up report on actions taken in response to the complaint or allegation. All CIC members, employees, consultants and volunteers have a duty to cooperate in any investigation pursuant to this Policy.

The CIC President, as the case may be, each has a specific and exclusive responsibility, in his or her discretion, to ensure an independent, unbiased, and competent investigation and resolution of all alleged Violations. Procedures for Investigation shall be in accordance with this Policy and all applicable laws. The CIC President, as the case may be, each has authority to engage an attorney, accountant, or any other technical advisor on matters regarding any investigation and/or resolution of an alleged violation or complain and to perform such other duties as shall be required in connection therewith.

Section 4. Contact With and Information to Reporting Person. The amount of contact between the reporting person and the CIC President, as the case may be, will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the reporting person, if he or she is known. The reporting person, if known, shall be given the opportunity to receive follow-up on his or her own concern within two weeks after submitting a complaint or information regarding a Violation. This follow-up shall include:

- A. Acknowledgement that the complaint or information was received;
- B. Indication as to how the matter will be dealt with; and
- C. An estimate of the time that it will take for a final response.

Subject to legal constraints and/or what is determined to be in the best interests of the CIC, the reporting person also shall receive information about the outcome of any Investigation in response to information submitted by such person.

### ARTICLE III

#### Safeguards of the Policy

Section 1. Anonymous Allegations. CIC members, employees, consultants and volunteers are encouraged to include their respective names with complaints or allegations made pursuant to this Policy because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated but consideration will be given to:

- A. The seriousness of the issue raised;
- B. The credibility of the complaint or concern; and
- C. The likelihood of confirming the allegation from documentation and/or other sources available.

Every effort will be made to protect the reporting person's identity; however, all individuals considering such a report should be advised that anonymity cannot be assured, particularly if an external investigation or criminal proceedings related to the report occur.

Section 2. Harassment, Discrimination or Victimization. This Policy and related procedures offer protection from retaliation to any person who makes any disclosure with respect to matters that are, or could give rise to, a Violation, provided that the disclosure is made in good faith and in the reasonable belief of the person making the disclosure that the conduct or matter related to the disclosure constitutes or could give rise to a Violation. Harassment, discrimination or victimization of the reporting person for providing appropriate information in accordance with this Policy by anyone affiliated with the CIC will not be tolerated. In addition, the provision of such information shall not in any way influence, positively or negatively, the carrying out of routine disciplinary procedures by CIC management. Any acts of retaliation shall be treated by

the CIC as a Violation and could result in disciplinary action against the person(s) performing such acts.

Section 3.     Malicious Allegations. The CIC Recognizes that intentionally untruthful, malicious, erroneous or harassing allegations would be damaging to the mission, integrity and morale of the CIC, as well as to the reputations of the CIC, its CIC members, employees, consultants, volunteers and investors. The safeguards stated in this Policy do not apply to individuals who make such allegations. Such allegations may result in disciplinary action in accordance with CIC personnel policies.