



## **WHISTLE-BLOWER POLICY**

The Colorado Dragon Boat Festival (CDBF) is committed to the highest standards of honesty and integrity in all matters concerning the conduct of our business. We fully expect and believe that all of our employees and contract personnel share this commitment. This Whistle-Blower Policy reflects the practices and principles of behavior that support this commitment. The CDBF expects all board members, volunteers, and staff to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The CDBF is committed to compliance with the laws and regulations to which it is subject and to promulgating CDBF policies and procedures to interpret and apply these laws and regulations. CDBF's internal controls and operating procedures are intended to detect and to prevent or deter improper activities. However, even the best systems of control cannot provide absolute safeguards against irregularities. Intentional and unintentional violations of laws, regulations, policies, and procedures may occur, and CDBF has a responsibility to investigate and address allegations of suspected fraudulent, wrongful, or improper activities.

### **Reporting Responsibility**

Board members, officers, employees, consultants, and volunteers should report any reasonable concern regarding any ethics violations or violation of law or regulation in accordance with this Whistle-Blower Policy. Such report shall be made in good faith and not on baseless allegations. Board members and officers should report any violation to the Chair of the Board of Directors; employees, consultants, and volunteers should report any violation to the Executive Director, or the Secretary of the Board of Directors. The names of the persons in these positions and contact information are attached to this document.

Reports should contain enough information to substantiate the concern and allow an appropriate investigation to begin. Reports may be submitted anonymously. All reports received will be acted upon in confidence to the maximum extent possible given legal requirements and the need to gather fact, conduct an effective investigation, and take corrective action, if necessary.

Reasonable care will be taken in dealing with suspected misconduct to avoid baseless allegations, premature notice to persons suspected of misconduct, disclosure of suspected misconduct to persons not involved with the investigation and violations of a person's right under the law.

### **Definitions**

Baseless Allegations: Allegations made with reckless disregard for their truth or falsity or

knowingly to be false. Anyone making such baseless allegations may be subject to disciplinary action by CDBF, 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 CDBF's *Conflict of Interest Policy*;
- misappropriation or misuse of CDBF'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

Good Faith: Anyone filing a report concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and baseless may be subject to disciplinary action by CDBF, and/or legal claims by individuals accused of such conduct. .

Whistle-Blower: Any director, officer, employee, consultant or volunteer who informs the Executive Director, President or Chair of the Board about an activity relating to CDBF which that person believes, in good faith, to be an ethics violations or violation of law or regulation.

## **Investigation**

In keeping with the policy of maintaining the highest standards of conduct and ethics, CDBF will investigate any reported violations by board members, officers, employees, consultants or volunteers, within a reasonable time from the date in which such report was received by CDBF. 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.

## **No Retaliation/Whistle-Blower Protection**

CDBF will protect whistle-blowers as defined below:

- CDBF 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 CDBF 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 CDBF may 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's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistle-blowers who believe that they have been retaliated against may file a written complaint with the Executive Director, or Chair of the Board. 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).

Questions related to the interpretation of this policy should be directed to the Chair of the Board of Directors.

Adopted September 2009