

# GVHS WHISTLEBLOWER POLICY

## I. The GVHS Code of Ethics

Requires associates (board members, officers, employees, volunteers, consultants and contractors) to observe high standards of business and personal ethics. We must practice honesty and integrity and comply with all applicable laws and regulations in fulfilling our responsibilities. This policy establishes procedures for reporting and investigating suspected fraudulent or dishonest use or misuse of the organization's resources or property by leaders, staff or volunteers.

## II. Reporting Responsibility

It is the responsibility of **all associates** to comply with the Code of Ethics and report violations or suspected violations in accordance with this policy.

Concerns about possible fraudulent or dishonest use or misuse of resources or property should be reported to your direct supervisor.

If reporting to a supervisor is difficult, you may report directly to the Board President or Executive Committee (officers of the board).

- To report anonymously, a written statement may be submitted to one of the above individuals.

For matters concerning corporate accounting practices, internal controls, or auditing, individuals should contact the Board Treasurer or the Budget & Finance Committee.

## III. No Retaliation

An associate who **in good faith** reports a violation of the Code shall not suffer harassment, retaliation, or adverse employment consequences.

- 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.
- Any individual who cooperates in good faith in an investigation is also protected from retaliation.
- This protection is not intended to prohibit supervisors from taking disciplinary action based on valid performance-related factors.
- A whistleblower who believes they have been retaliated against may file a written complaint with the Board President or Executive Committee.

#### **IV. Acting in Good Faith**

Anyone filing a complaint must be acting in **good faith** and have reasonable grounds for believing the information disclosed indicates a violation.

- Allegations made maliciously or knowingly to be false, or with reckless disregard for their truth or falsity, will be viewed as a serious disciplinary offense.

#### **V. Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

#### **VI. Handling of Reported Violations**

- The designated compliance officer(s) will acknowledge receipt of the report within four business days.
- Complaints will be handled with discretion, sensitivity and confidentiality to the extent allowed by circumstances and the law.
- Complaints will only be shared on a need to know basis, allowing GVHS to conduct an effective investigation.
- All reports will be promptly investigated, and appropriate corrective action will be taken if warranted.
- Investigations may, at the discretion of the Board President or Executive Committee, warrant investigation by independent persons such as auditors and/or attorneys.
- Violations of a criminal nature will be prosecuted to the fullest extent of the law.

#### **VII. Examples of Reportable Improprieties**

The following is a non-exhaustive list of the kinds of improprieties that should be reported:

- Forgery or unauthorized alteration of documents
- Unauthorized alteration or manipulation of computer or physical files
- Supplying false or misleading information on the organization's financial or other public documents, including its Form 990.
- Providing false financial information to (or withholding material information from) the Board or auditors.
- Embezzling, self-dealing, private inurement (i.e., earnings benefitting a director, officer, or senior management), and private benefit (assets used for personal gain).

- Paying for services or goods that are not rendered or delivered.
- Violating the organization's Conflict-of-Interest Policy, Harassment Policy, or Equal Employment Opportunity
- Misappropriation or misuse of GVHS resources such as funds, supplies or other assets
- Authorizing or receiving compensation for hours not worked