

# Cayuga Economic Development Agency

## **Whistleblower Protection Policy**

A. Application. This Whistleblower Protection Policy applies to all of Cayuga Economic Development's (CEDA) staff, whether full-time, part-time, or temporary employees, to all volunteers, to all who provide contract services, and to all officers and directors, each of whom shall be entitled to protection.

B. Reporting Credible Information. A protected person shall be encouraged to report information relating to illegal practices, violations of CEDA policies, or misuse of organizational assets (herein after "Violations"), that such person in good faith has reasonable cause to believe is credible. Information shall be reported to the Executive Director (the "Compliance Officer"), unless the report relates to the Compliance Officer, in which case the report shall be made to the Board Chair or Vice-Chair, which shall be responsible to provide an alternative procedure.

Anyone reporting a Violation must act in good faith, and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred.

C. Reporting Responsibility. It is the responsibility of all directors, officers and employees to report violations or suspected violations in accordance with the Whistleblower Policy.

D. Investigating Information. The Compliance Officer shall promptly investigate each such report and prepare a written report to the Board of Directors. In connection with such investigation all persons entitled to protection shall provide the Compliance Officer with credible information. All actions of the Compliance Officer in receiving and investigating the report and additional information shall endeavor to protect the confidentiality of all persons entitled to protection.

E. Confidentiality. CEDA encourages anyone reporting a Violation to identify himself or herself when making a report in order to facilitate the investigation of the Violation. However, reports may be submitted anonymously by filling out a "Whistleblower Reporting Form" and mailing it to the Board Chair or Vice-Chair. Reports of Violations or suspected Violations will be kept confidential to the extent possible, with the understanding that confidentiality may not be maintained where identification is required by law or in order to enable the Organization or law enforcement to conduct an adequate investigation.

F. Protection from Retaliation. No person entitled to protection who in good faith reports a violation shall be subjected to retaliation, intimidation, harassment, or other adverse action for reporting information in accordance with this Policy. Any person entitled to protection who believes that he or she is the subject of any form of retaliation for such participation should immediately report the same as a violation of and in accordance with this Policy.

# Cayuga Economic Development Agency

Any individual within CEDA who retaliates against another individual who has reported a Violation in good faith or who, in good faith, has cooperated in the investigation of a Violation is subject to discipline, including termination of employment or volunteer status.

G. Procedures. This section is intended to describe the process through which reported violations will be handled pursuant to this Whistleblower Policy.

a. Any director, officer or employee can make a report of suspected violation by reporting in person to the Executive Director, or to the Board Chair or Vice-Chair.

b. The report is promptly reviewed by the Executive Director, as well as the Board Chair or Vice-Chair, to determine whether the report constitutes a complaint or a non-complaint, unless one of them is allegedly involved in the misconduct, in which case the report should be reviewed by only one of them. (If both of them are alleged to be involved, the report should go directly to the Board of Directors.)

- A complaint means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of the Conflict-of-Interest Policy that results in financial harm to the organization; or (iv) a claim of retaliation against any employee making a good-faith report regarding any of the preceding matters.

- A non-complaint means a report of any other matter not involving a misuse of the organization's assets.

c. If the report is deemed to be a complaint, it will be promptly investigated and forwarded to the Board of Directors. If the report is deemed to be a non-complaint, it will be referred to the appropriate official for follow-up. Some non-complaints may involve serious matters and may require prompt investigation, but may nevertheless not involve misuse of the organization's assets.

d. Each complaint is fully investigated and, as far as possible, handled so as to protect the privacy of the employee making the complaint. A written report of the outcome of each investigation is prepared and delivered to the Board of Directors.

e. The Board decides whether the report involves a matter that is material and what action to take.

H. Compliance. The Executive Director is responsible for informing all employees of this policy and this organization's prohibition against retaliation in accordance with this policy. The Audit Committee will periodically review training and communications procedures to ensure that this is taking place.