

Animal Rescue League and Wildlife Center's Whistle-Blower Policy

General

The ARL requires directors, volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the ARL Organization Whistle-Blower Policy are to establish policies and procedures for the following:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, volunteers, and other stakeholders of the organization, on a confidential and anonymous basis
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters
- The protection of directors, volunteers, and employees reporting concerns from retaliatory actions

Reporting Responsibility

Each director, volunteer, and employee of the ARL has an obligation to report in accordance with this whistle-blower policy questionable or improper accounting or auditing matters, or any issues regarding personal or business ethics (hereafter collectively is referred to as Concerns).

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing or ethical practice. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense. It may also result in discipline, up to and including dismissal from the volunteer position or termination of employment.

Confidentiality

Reports of Concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment.

Authority of Audit Committee

All reported Concerns will be forwarded to the audit committee in accordance with the procedures set forth herein. The audit committee shall be responsible for investigating and making appropriate recommendations to the board of directors, with respect to all reported Concerns.

No Retaliation

This whistle-blower policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports Concerns shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported Concerns in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

Encouragement of Reporting

The organization encourages complaints, reports, or inquiries about Concerns by the organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include discrepancies in accounting or audit or questionable ethical matters. Other subjects on which the organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment through the organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

Employees

Employees should first discuss their Concerns with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concerns is valid, the individual should report the Concerns to the director of human resources. However, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concerns, the individual should report his or her Concerns directly to the director of human resources or a level above the supervisor. In addition, suspected fraud should be reported directly to the chair of the audit committee, **Carey Miklos**, who may be contacted by e-mail at (**miklca2@UPMC.EDU**).

If the Concerns were reported verbally to the director of human resources, the reporting individual, with assistance from the director of human resources, shall reduce the Concerns to writing. The director of human resources is required to promptly report the Concerns to the chair of the audit committee, which has specific and exclusive responsibility to investigate all Concerns. If the director of human resources, for any reason, does not promptly forward the Concerns to the audit committee, the reporting individual should directly report the Concerns to the chair of the audit committee. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the chair of the audit committee.

Directors and Other Volunteers

Directors and volunteers should submit Concerns in writing directly to the chair of the audit committee.

Handling of Reported Violations

The audit committee shall address all reported Concerns. The chair of the audit committee shall immediately notify the audit committee, the president, the CEO, and chief operating officer of any such report. The chair of the audit committee will notify the sender and acknowledge receipt of the Concerns within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the audit committee, and appropriate corrective action will be recommended to the board of directors, if warranted by the investigation. In addition, action taken must include a conclusion or follow-up, or both, with the complainant for complete closure of the Concerns.

The audit committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

