

JAMESTOWN LOCAL DEVELOPMENT CORPORATION

Whistleblower Policy

Summary

This policy governs both the reporting and investigation of allegations of suspected unlawful or improper activities and the protection of whistleblowers from retaliation. It describes the procedures for investigating suspected unlawful or improper activities and addressing complaints of retaliation against individuals making such reports.

Policy

JLDC is committed to upholding the highest standards of ethics and integrity. JLDC has a responsibility for the stewardship of JLDC resources and the support that enables it to pursue its mission. JLDC's internal controls and operating procedures are intended to detect and prevent or deter unlawful or improper activities. However, intentional and unintentional violations of laws, regulations, policies and procedures may occur and may constitute unlawful or improper activities. JLDC has a responsibility to investigate and report to appropriate parties allegations of suspected unlawful or improper activities, and to protect those employees who, in good faith, report these activities to the appropriate authority.

All employees, directors, officers and volunteers are encouraged to report any instance of suspected unlawful or improper conduct on the part of JLDC or its personnel. Accordingly, a JLDC employee, director, officer or volunteer who comes forward in good faith with reports or concerns about suspected unlawful or improper activities shall not be subject to intimidation, harassment, discrimination or other retaliation, or in the case of employees, adverse employment consequences for making such a report. Any employee who believes that he/she is being retaliated against for making such a report should immediately bring it to the attention of the appropriate authority. It is the intention of JLDC to take whatever action deemed appropriate to prevent and correct activities that violate this policy.

Procedure

Filing a Report of Suspected Unlawful or Improper Activities

Any person may – and should – report allegations of suspected unlawful or improper activities. Knowledge or suspicion of unlawful or improper activities may originate from employees, external auditors, law enforcement, regulatory agencies, customers, vendors or other third parties.

Allegations of suspected unlawful or improper activities should be made in writing so as to assure a clear understanding of the issues raised, but may be made verbally. Such

reports should be factual and contain as much specific information as possible. Allegations may also be reported anonymously.

Normally, a report by a JLDC employee of allegations of a suspected unlawful or improper activity should be made to the reporting employee's immediate supervisor. However, when there is a potential conflict of interest or for other reasons, such reports may be made to the Chair or any Director. When the alleged unlawful or improper activities involve the Executive Director, such reports should be made to the Board Chair. All employees, directors, officers or volunteers who receive such reports should immediately report them to the Executive Director or Board Chair, if appropriate. The Executive Director is designated to administer this whistleblower policy and to report to the Board of Directors.

Protection from Retaliation

Any employee who believes he or she has been subjected to or affected by a retaliatory conduct for reporting suspected unlawful or improper activities, should report such conduct to the reporting employee's immediate supervisor. However, when there is a potential conflict of interest or for other reason, such reports may be made to any Director or Board Chair. When the alleged unlawful or improper activities involve an Executive Director such reports should be made to the Board Chair. All employees who receive such reports should immediately report them to the Executive Director or the Board Chair, if appropriate.

The principal responsibility for conducting an investigation rests with the Executive Director. All reports will be taken seriously and addressed promptly, discreetly and professionally. At the conclusion of an investigation, a determination will be made as to the appropriate corrective action, based on the factual finds of the investigation. Discussions and documentation regarding reports will be kept in confidence to the extent reasonable or permitted by policy or law. The Executive Director is charged with the responsibility of preserving the confidentiality of reported information.

A summary of reports received under this policy containing the nature, status and action taken, will be communicated to the Board of Directors on a quarterly basis or a more frequent basis when conditions warrant more timely action.

In addition to the complaint process set forth above, any employee who has information concerning allegedly unlawful or improper activities may contact the appropriate government agency.

Distribution

This policy shall be distributed to all directors, officers, employees and volunteers who provide substantial services to JLDC.