

## WHISTLEBLOWER POLICY

Douglas-Cherokee Economic Authority, Inc. (DCEA) is committed to lawful and ethical behavior in all of its activities and requires employees and Board members to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

This policy is intended to encourage and enable employees and Board Members to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no person who, in good faith, reports a concern shall be threatened, discriminated against or otherwise subject to retaliation or adverse employment consequences as a result of such report. A person who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal. Any whistleblower who believes he/she is being retaliated against should contact the Fiscal Officer or the Chairperson of the Finance Committee of the Board of Directors immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

A whistleblower as defined by this policy is an employee or Board Member of Douglas-Cherokee Economic Authority, Inc. (DCEA), who reports an activity that he/she considers to be illegal, fraudulent, dishonest or in violation of the Code of Conduct. Note that an employee who is a whistleblower under the definition of DCEA policy may or may not be a whistleblower under any law, regulation or statute. This definition is for internal operating purposes only. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures.

The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- providing false or misleading information on the Agency's financial documents, grant reports, tax returns or other public documents;
- providing false information to or withholding material information from the Agency auditors, accountants, lawyers, directors or other representatives responsible for ensuring Agency compliance with fiscal and legal responsibilities;
- embezzlement, private benefit or misappropriation of funds;
- material violation of Agency policy, including among other, confidentiality, conflict of interest, whistleblower, ethics and document retention;

- discrimination based on race, gender, sex, disability, age;
- concealing any of the above or similar actions.

If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, or a suspected activity, the employee should contact the Fiscal Officer or the Chairperson of the Finance Committee of the Board of Directors. The names are listed on the DCEA website at [www.douglascherokee.org](http://www.douglascherokee.org) under the tabs for “Board of Directors” and “Administration”.

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. 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 and may result in discipline, up to and including dismissal. Whistleblower protections are provided in two important areas – confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

The Chairperson of the Finance Committee and the Fiscal Officer are responsible for investigating and coordinating corrective action. If the Fiscal Officer and/or the Chairperson of the Finance Committee are involved in the allegation, the Executive Director (or the person designated by the Executive Director), and/or the Chairman of the Board, will take the place of the Fiscal Officer in the investigation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The investigation will follow the specific steps listed in the Fraud Policy section of the DCEA Accounting and Financial Policies and Procedures Manual. DCEA will not disclose the results of the investigation to anyone other than those who have a legitimate need to know.

