

WHISTLE-BLOWER POLICY

Adopted by the San Antonio Conservation Society
Board of Directors
(as amended June 17, 2015)

ARTICLE I

PURPOSES

1.1 Purposes. The purpose of the Whistle-blower Policy of the San Antonio Conservation Society (SACS) and San Antonio Conservations Society Foundation (SACSF) hereafter collectively referred to as the “Society,” unless otherwise specified is to enable all employees and members of the Society to come forward with information on illegal practices or violations of organizational policies. The Society will not retaliate against, and will protect the confidentiality of, individuals who make good-faith reports, consistent with governing federal, state, and local laws. The policy is intended to foster a workplace conducive to open communication regarding the organization’s business practices and to protecting individuals from unlawful retaliation and discrimination. The Whistle-blower Policy is intended to augment the Ethics Policy in ensuring the highest standards of governance, ethical practice, and personal conduct within the Society and in achieving the goals for which the Society was founded.

1.2. Society Commitment. The Society is committed to fostering a workplace and atmosphere conducive to open communication regarding the organization’s business practices and to protecting employees and members from unlawful retaliation and discrimination for their having properly disclosed or reported illegal or unethical conduct. In an effort to further this commitment, this policy:

- a. Establishes guidance for the receipt, retention, and treatment of verbal or written reports received by the organization regarding accounting, internal controls, auditing matters, disclosure, fraud, unethical business practices, harassment, or discrimination;
- b. Establishes guidance for providing employees and members a means to make reports in a confidential and anonymous manner; and
- c. Makes clear the organization’s intention to discipline, up to and including termination of employment or of membership in the Society, any person determined to have engaged in unethical business practices or retaliatory behavior toward any employee or member reporting the illegal or unethical conduct.

1.3. Applicability. This policy will be applicable to all Society members, Board of Directors (Board), staff, volunteers, and contractors operating at the direction of or in support of the Society, unless otherwise specified.

ARTICLE II

DEFINITIONS

2.1. Whistle-blower. A whistle-blower as defined by this policy is an individual who reports an activity, that they consider to be illegal or dishonest, to one or more of the disclosure parties specified in this policy. The whistle-blower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

2.2. Complaint. Formal report of a violation of the Ethics Policy or other wrongdoing.

2.3. Compliance Officer. The Compliance Officer for the Society shall be the Executive Director. The Compliance Officer is responsible for investigating all reported Code of Ethics and whistle-blower complaints. If the Executive Director is the subject of the complaint, the Society President shall perform the duties of the Compliance Officer for the specific complaint involving the Executive Director.

2.4. Complainant. The person making the complaint via written complaint form.

2.5. Respondent(s). The target or focus of a complaint.

2.6. Committee Membership. The Ethics Committee shall consist of the following seven (7) members who include the three (3) Ethics Review Board (ERB) members as noted:

- A. Chairman: Appointed by the President. (ERB Chairman)
- B. Vice-Chairman: SACS First Vice President. (ERB Vice-Chairman)
- C. SACS Third Vice President. (ERB member)
- D. SACS Active/Associate member appointed by the Ethics Committee Chairman.
- E. SACS Active/Associate member appointed by the Ethics Committee Chairman.
- F. SACS President (ex-officio). (alternate ERB member when required.)
- G. SACS Compliance Officer (ex-officio).

2.7. Ethics Review Board (ERB). The three-person panel of the Ethics and Protocol Committee who reviews and provides recommendations on ethics and whistle-blower complaints submitted by the Compliance Officer. Confidentiality is paramount in the reporting, investigating, deliberation, and record keeping of ethics and whistle-blower complaints. Access to any and all materials pertaining to a current or past complaint is limited to the Compliance Officer, other specifically referenced action members listed in the Bylaws, Ethics Policy, or Whistle-blower Policy, and members of the ERB. The ERB shall consist of the following members. The Executive Director when not assigned as the Compliance Officer may serve as an additional non-voting member.

- A. Voting Member. Chairman: Chairman, Ethics Committee.
- B. Voting Member. Vice-Chairman: SACS First Vice President.
- C. Voting Member: SACS Third Vice President.

D. Non-voting member. SACS Compliance Officer.

When the respondent of a complaint is the Executive Director, the SACS President shall perform the duties of the Compliance Officer for the specific complaint involving the Executive Director throughout the applicable complaint process. If the Executive Director and the Society President are both the subject of the same Complaint, the Society's First Vice President shall be the Compliance Officer. When the respondent of a complaint is the Chairman of the ERB, the ERB Vice-Chairman shall perform the duties as the ERB Temporary Chairman for the specific complaint involving the ERB Chairman. When the respondent of a complaint is any of the above listed voting members of the ERB, the SACS President shall perform the duties of the third voting member on the ERB as necessary for the specific complaint involving either of the applicable voting members.

ARTICLE III

GENERAL

3.1. General. The Society's Ethics Policy and Code of Ethics require directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Society must practice honesty and integrity in fulfilling responsibilities and comply with all applicable laws and regulations. However, the Whistle-blower Policy goes further and covers disclosure of suspected incidents of theft; financial reporting that is intentionally misleading; improper or undocumented financial transactions; improper destruction of records; improper use of assets; violations of the Society's conflict-of-interest policy; and any other improper occurrences regarding cash, financial procedures, or reporting, and violations of federal, state, or local laws.

3.2. Whistle-blower protections. Whistle-blower protections are provided in two important areas – providing confidentiality and preventing retaliation. The confidentiality of the whistle-blower will be maintained to the greatest extent prudently possible. However, identity may have to be disclosed to comply with the law and to provide accused individuals their legal rights of defense. The Society will not retaliate against a whistle-blower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, poor work assignments and threats of physical harm, or from adverse membership implications. Any whistle-blower who believes they are being retaliated against must contact the Compliance Officer immediately. The right of a whistle-blower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

3.3. Open door policy. Consistent with best management practices employees and members are encouraged to share their questions, concerns, suggestions, or routine complaints at the lowest management or supervisory level possible. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an individual is not comfortable speaking with their supervisor or they are not satisfied with their supervisor's response, they are encouraged to speak with a Society Officer, Chairperson, salaried supervisor, or the Compliance Officer for which they are comfortable in approaching. The handling of routine management issues should not be confused with issues relating to suspected violations of the Code of Ethics or wrongdoing. Nor should the formal ethics or whistle-blower complaint process be used as a substitute for routine management issues more appropriately handled by supervisors and managers. Supervisors

and managers are required to report suspected violations of the Code of Ethics or other wrongdoing to the Society's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. Individuals with any questions regarding this policy should contact the Compliance Officer.

ARTICLE IV

REPORTING RESPONSIBILITY

4.1. Reporting responsibility. It is the responsibility of all Society members, the Board of Directors (Board), staff, volunteers, and contractors operating at the direction of or in support of the Society, to comply with the Ethics Policy and Code of Ethics and to report violations or suspected violations and wrongdoings in accordance with appropriate procedures and or the Whistle-blower Policy as applicable.

ARTICLE V

NO RETALIATION

5.1. No retaliation. This policy offers protection from retaliation to employees and members who make any disclosure under this policy. Any acts of retaliation against an employee or member making such a disclosure shall be treated by the Society as a serious violation of policy and could result in adverse action, including removal from office, discharge of employees, termination of services of contractors, subcontractors, or agents, or membership termination. No members of the Society, board, staff, volunteers, or contractors who in good-faith report a violation shall suffer harassment, retaliation, or adverse employment consequence. An employee or member who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or membership termination. This Whistle-blower Policy is intended to encourage and enable individuals to raise serious concerns within the Society prior to seeking resolution outside the Society.

ARTICLE VI

ACTING IN GOOD-FAITH

6.1. 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 of some wrongdoing. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

ARTICLE VII

CONFIDENTIALITY

7.1. Protecting the complainant. Suspected violations may be submitted by the complainant anonymously. Reports of suspected violations will be kept confidential and the confidentiality of the whistle-blower will be maintained to the greatest extent prudently possible. However, in some instances, the identity of the complainant may have to be disclosed to comply with the law and to provide accused individuals their legal rights of defense.

ARTICLE VIII

ENFORCEMENT COMPLIANCE

8.1. Rules and Procedures for reporting and disposing of complaints.

a. Receipt of complaints. Whistle-blower complaints (including ethics complaints) will be submitted to the Compliance Officer. Complaints must be submitted in writing by the complainant using the Ethics/Whistle-blower Complaint form, even if the reporting of the complaint originated orally and involved an intermediate supervisor. Any disclosure made by an individual to the Society under this policy should be submitted to their immediate Society Officer, Chairperson, salaried supervisor, or the Compliance Officer as appropriate. Disclosures will be forwarded directly to the Compliance Officer immediately. All reporting and disclosure will remain confidential. Any and all information about the employee will be held by the Compliance Officer in the strictest of confidence.

b. Investigation of complaints. After receiving a signed Ethics Complaint Form, the Compliance Officer will conduct a confidential investigation. All complaints are important matters. If the official receipt of the complaint occurs a year or more after the actual date of the incident or incidents being reported, the Compliance Officer should evaluate the matter based on the merits of the complaint. This is in order to determine any and all legitimate corrective action, if any that may be necessary for the organization. However, the extended amount of time between the incident(s) and complaint reporting may result in no specific actions against any individual or individuals. The Compliance Officer may find it necessary to consult with the Society Legal Counsel at any time during the investigation. However, the completed confidential investigation shall be forwarded to the Society Legal Counsel for review and opinion. After the legal review, the Compliance Officer will forward a copy of the confidential report to the Ethics Review Board of the Ethics Committee. The Ethics Review Board will review the report and provide any comments and recommendations to the Compliance Officer in a timely manner. The Ethics Review Board may request additional information from the Compliance Officer before returning its comments and recommendations. If the investigation and report has merit at this point, the Compliance Officer will forward a copy of the complaint to the respondent, indicating the respondent has 30 days to respond.

c. Disposition of complaints. The majority of complaints may be concluded or disposed of by the Compliance Officer unless the recommended action requires other formal action, such as Board action, action by the President or other officer of the Society as dictated by the Society bylaws, or Federal, State, or local laws as applicable. The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five (5) business days. The Compliance Officer will strive to complete ethics or whistle-blower complaints as soon as possible, however the investigation shall be completed within 90 days of the receipt of the written complaint unless extenuating circumstances occur. Any extenuating circumstances shall be recorded in the administration section of the completed report. The Compliance Officer will notify the respondent in writing of the final decision. Disposition of a complaint may take one or more of the following forms, but is not limited to:

1. Dismissal of the complaint as frivolous (may include recommended action against the complainant);
2. Exoneration of the respondent;

3. Reprimand of the respondent, with or without requiring an apology to the aggrieved party or complainant as applicable;
4. Remedial action directed by the respondent, failing which, a further penalty may be imposed;
5. Recommended suspension of membership of the respondent;
6. Recommended expulsion of the respondent.

d. Appeals. The respondent may appeal the decision to the next higher level of organizational structure of the Society unless the decision was rendered by the Board. If the Board made the initial decision, the respondent may appeal the decision in the form of a reconsideration by the Board. Second action by the Board is final. The Compliance Officer will notify respondent in writing of the final decision of the appeal.

e. Record keeping and correspondence. A copy of all complaints with any related material will be maintained in the confidential Complaint File under the direct control of the Compliance Officer. All correspondence from the Society related to ethics or whistle-blower complaints shall be by certified mail with return receipt requested.

ARTICLE IX

UNSUBSTANTIATED ALLEGATIONS

9.1. Unsubstantiated allegations. If after investigation a matter raised under this procedure is found to be without substance and to have been made not in good-faith, but for malicious or frivolous reasons, or with the intent to harm the organization or an individual within the organization, the employee making the report may be subject to disciplinary action. The individual making the Disclosure may be subject to disciplinary action up to and including membership termination. Where alleged facts disclosed pursuant to this policy are not substantiated the conclusions of the investigation will be made known both to the person who made the report and to the person(s) against whom any allegation was made in the report. The finding that the allegations were not substantiated will be made a part of the record.

ARTICLE X

FORMS

10.1. Ethics / Whistle-blower Complaint Form.