



Mountains to Sound Greenway Trust Whistle-Blower Protection/Code of Conduct Policy

The Mountains to Sound Greenway Trust (Greenway Trust) promotes a working environment that values respect, fairness and integrity. It has a strong history of staff, board members, contractors and volunteers acting with honesty, integrity and openness in their dealings as representatives for the organization. This policy provides a mechanism for the reporting of any suspected illegal activity or the misuse of Greenway assets, while protecting the person who makes such a report (the whistle-blower) from retaliation. The purpose of this document is to encourage a call to action when appropriate, and to provide procedures for such situations.

Questionable Conduct

This policy is designed to address situations in which an employee, board member, volunteer or contractor suspects questionable conduct relative to the Greenway Trust and its assets. Examples of such conduct include but are not limited to the following examples. (Fraudulent conduct consists of a deliberate act, or failure to act, with the intention to deceive in order to obtain benefit.)

- forgery or other fraudulent alteration of documents;
- alteration or manipulation of computer files for fraudulent purpose;
- fraudulent financial reporting;
- pursuit of a benefit or advantage in violation of the Greenway Trust's Conflict of Interest Policy;
- misappropriation or misuse of Greenway Trust resources, such as funds, supplies, or other assets, including outright theft;
- authorizing or receiving compensation for goods not received or services not performed; and
- authorizing or receiving compensation for hours not worked

The Greenway Trust encourages anyone involved to report such questionable conduct.

Making a Report

If a person suspects questionable activity, he or she may report it confidentially, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Individuals can make a report to any of the following executives at any time: Executive Director, Board President, or an Executive Committee Officer. The Greenway Trust will promptly conduct an investigation into matters reported as described in the procedures below, keeping the informant's identity as confidential as possible consistent with the organization's obligation to conduct a full and fair investigation.

No Retaliation

A whistle-blower who believes he or she has been subsequently subjected to retaliation is directed to immediately report it to the Executive Director, Board President, or to an Executive Committee Officer.

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation. The party conducting the investigation will notify the whistle-blower of the results of the investigation.

The Greenway Trust strongly disapproves of and will not tolerate any form of retaliation against anyone who reports his or her concerns in good faith regarding Greenway Trust operations. Anyone who engages in such retaliation will be subject to discipline, up to and including termination.

Greenway Trust Reporting Procedures

Most workplace errors and deficiencies do not constitute fraud or other dishonesty. When such conduct is suspected, however, effective professional follow-up is critical, due to the important yet sensitive nature of the suspected violations. Process steps:

1. A person makes a report of suspected misuse of Greenway Trust assets by reporting in person to the Executive Director, Board President or other Officer. Reports may also be made in writing.
2. The report is promptly reviewed by the Executive Director, as well as the Board Treasurer, 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 President.
 - A *complaint* means any report involving (a) questionable accounting, auditing, financial reporting, or internal controls; (b) suspected fraud, theft, or improper use of company assets; (c) a violation of the Greenway Trust's conflict-of-interest policy that results in a financial harm to Greenway; or (d) 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 Greenway's assets.
3. If the report is deemed to be a complaint, the Board President will determine how it will be promptly investigated. A written report of each investigation outcome is prepared and delivered to the Board President. Once the investigation is complete, a report shall be written and forwarded with recommended action to the Executive Committee.
4. If the report is deemed to be a non-complaint, it will be referred for follow-up to the appropriate manager, the first level not involved. Some non-complaints may involve serious matters and may require prompt investigation.

Policy Distribution

New Greenway Trust employees shall be provided a copy of this policy. Greenway Trust managers shall review it with each staff member at the time of the employee's annual review.