

Sister Cities of Delray Beach Whistleblower Policy

General

The Organization's Code of Ethics and Confidentiality/Conflict of Interest ("Code") required directors and officers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors and officers to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

No Retaliation

No director or officer who in good faith reports a violation of the Code shall suffer harassment or retaliation. A director or officer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including removal from the board. This Whistleblower Policy is intended to encourage and enable directors and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

Reporting Violations

The Code addresses the Organization's open door policy and suggests that directors share their questions, concerns, suggestions or complaints with someone who can address them properly.

Accounting and Auditing Matters

The board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. 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.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Board President will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.