

## **THE LAND TRUST FOR SANTA BARBARA COUNTY**

### **Whistleblower Policy**

*(Approved by the Board of Trustees November 13, 2006,  
Amended November 12, 2012)*

The Land Trust for Santa Barbara County requires trustees, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities and has established this Whistleblower Policy. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

#### **Reporting Responsibility & Policy Objective**

Each trustee, volunteer, and employee of Land Trust is encouraged to report, in accordance with this Whistleblower Policy, any known or suspected questionable, improper or unethical conduct or accounting, internal control, or auditing matter (“Concern” or “Concerns”).

The objectives of the Land Trust’s Whistleblower Policy are to establish and implement procedures for:

- The submission of Concerns by employees, trustees, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt and treatment of Concerns received by the organization.
- The protection of trustees, volunteers and employees reporting Concerns from retaliatory actions.

#### **Authority of Audit Committee**

All reported Concerns shall be forwarded to the Audit Committee in accordance with the procedures set forth herein. The Chair of the Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Trustees, with respect to all reported Concerns.

#### **No Retaliation**

This Whistleblower Policy is intended to encourage and enable trustees, volunteers, and employees to raise good faith Concerns within the organization for investigation and appropriate action. With this goal in mind, no trustee, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith and with reasonable belief in the truth of the Concern is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

## **How to Report Concerns**

Except as otherwise described in this Whistleblower Policy, employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid and has not been resolved, the individual should report the Concern to the Executive Director. If the individual is uncomfortable speaking with his or her supervisor or with the Executive Director, or the supervisor or Executive Director is a subject of the Concern, the individual should report his or her Concern directly to the Chair of the Audit Committee, or alternatively to the Chair of the Board of Trustees.

For each reported Concern, the person to whom the report was made is required to promptly report the Concern to the Chair of the Audit Committee, who has the specific responsibility, with the advice of the Audit Committee members as appropriate, to investigate all Concerns. The person to whom the Concern was reported is responsible for communicating in a timely manner with the reporting individual with respect to how the Concern is being addressed and the outcome of his/her investigation.

The Executive Director will distribute annually to all current trustees, employees and volunteers a copy of this policy and the name and contact information for current Chair of the Audit Committee. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Audit Committee at the address specified above.

## **Acting in Good Faith**

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper practice. The act of making allegations that are determined by the Land Trust 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 from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

## **Confidentiality**

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.