



Whistleblower Policy

Scope

The Girl Scouts of Greater Los Angeles' Code of Conduct (hereinafter referred to as the Code) requires employees and board members to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Girl Scouts of Greater Los Angeles' (GSGLA) Whistleblower Policy is to establish policies and procedures for the following:

- The submission of concerns regarding questionable accounting, illegal activity, internal control or auditing matters by employees, board members, committee members, and other stakeholders of the council, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the council regarding accounting, internal controls, or auditing matters.
- The protection of those reporting concerns from retaliatory actions.

This policy includes issues related to actions taken on behalf of the council regarding questionable accounting, illegal activity, internal control or auditing matters. It does not include issues related to volunteers of the council, including but not limited to troops and service units, which should be reported directly to council staff in the Member Services. Other issues for which the council has existing complaint procedures should be addressed under those procedures, such as raising matters of alleged discrimination or harassment through the council's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to supersede or provide a means of appeal from outcomes or decisions rendered under other procedures.

Reporting Responsibility

Each employee and board member of the council has an obligation to promptly report in accordance with this Whistleblower Policy:

- Questionable or improper accounting, internal control or auditing matters,
- violations and suspected violations of GSGLA's Code (hereinafter referred to as a "Concern" or collectively as "Concerns"), and
- illegal activity.

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 accounting or auditing practice, or a violation of the Code. The act of making allegations that prove to be false, 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 from the board 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. Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment or dismissal from the board position. Such conduct may also give rise to other actions, including civil lawsuits.

Authority of Audit Committee

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

Reporting

The council encourages complaints, reports, or inquiries about illegal practices or violations of the code, including illegal or improper conduct by the council itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies, including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the council (examples include falsifying membership registrations, grant reports, financial reports, etc.);
- fraud or deliberate error in the recording and maintaining of financial records of the council (examples include recording time that was not worked, recording expenses that were not incurred, overstating mileage or expenses, etc.);
- deficiencies in or noncompliance with the council's internal controls (examples include theft of money, supplies, equipment; utilization of vehicles, equipment, credit cards, cookies, postage for personal use, etc.);
- misrepresentation or false statement to or by an Officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the council; or
- deviation from full and fair reporting of the council's financial condition.

Prevention of Retaliation

This Whistleblower Policy is intended to encourage and enable employees, and board members to raise Concerns within the council for investigation and appropriate action. With this goal in mind, no employee, or board member, who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, an employee or board member who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including termination of employment or dismissal from the board position. It is your responsibility to report Concerns.

Process

Employees are encouraged to discuss their Concern with their immediate supervisor, the Chief Financial Officer/Risk Manager, or the Chief Executive Officer. If the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern using the third-party external hotline provided by EthicsPoint, a NAVEX Global company.

In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report the Concern directly through the third-party external hotline.

Concerns should be reported using one of the following two methods:

- Via Online: via the internet-based reporting tool, EthicsPoint, where a report can be filed from home or from any computer that has access to the internet. Go to www.girlscoutsla.org and click on the Governance/Council Policies/Whistleblower Policy/Whistleblower Hotline link (Note: This webpage is hosted on EthicsPoint's secure servers and is not part of the Girl Scouts of Greater Los Angeles website or intranet).

OR

- Via Telephone: through the EthicsPoint toll-free hotline: 855-230-8387, which is available 24 hours a day, 365 days a year.

Individuals have the option to submit the Concern **anonymously** to the third-party external hotline, but will need to provide sufficient detailed information to allow for an investigation, as well as monitor the website regularly for any follow-up questions or activity.

Handling of Reported Violations

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee will notify the Audit Committee, the Board Chair, and, as appropriate, the Chief Executive Officer and the Chief Financial Officer, of any such report. The Chair of the Audit Committee, or his/her designee, will notify the sender and acknowledge receipt of the Concern within five (5) business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations. All employees are required to cooperate with any investigation by providing any requested information and by truthfully answering questions. Failure to cooperate with an investigation is itself grounds for disciplinary action.

A log of all Concerns will be maintained by the third-party external hotline, which includes tracking their receipt, investigation and resolution. The Audit Committee chair and/or third-party external hotline vendor shall prepare a quarterly summary report thereof for the Audit Committee and/or Board of Directors, including those reports that were dismissed or sent to council staff for action that are not within the scope of the policy. These records, logs and reports, will be retained according to the council's record retention and destruction policy by the current chair of the Audit Committee.