**Sample Whistleblower Policy**

*Attached is a sample whistleblower policy for your organization. Generally, a whistleblower policy is a procedure for employees to report suspected improper conduct within an organization without fear of retaliation and a procedure for the organization to investigate allegations of improper conduct. These policies can help your organization comply with federal law and the laws of many states that protect the rights of whistleblowers. It’s possible that your state requires you to have a Whistleblower Policy; even if not, it is good practice to have such a policy. Please note that this is a sample policy and should not be relied upon without first consulting a lawyer for your organization.*

Brought to you by Global Federation of Animal Sanctuaries.



Generously prepared by Animal Defense Partnership.



**Whistleblower Policy of Sanctuary, Inc.**

**Introduction**

Sanctuary, Inc. (“Sanctuary”) requires its Directors, Officers, Employees, and Volunteers who provide substantial services to the organization (each a “Protected Person”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Sanctuary, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

The objectives of this Whistleblower Policy are to encourage and enable Protected Persons, without fear of retaliation, to raise concerns regarding suspected unethical and/or illegal conduct or practices on a confidential and, if desired, anonymous basis so that Sanctuary can address inappropriate conduct and actions.

This policy is not a vehicle for reporting violations of Sanctuary’s human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with the policies and procedures for addressing such matters that are contained in the Sanctuary Employee Handbook.

Examples of matters that should be reported under the Whistleblower Policy include suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, misuse of Sanctuary assets or suspected regulatory, compliance, or ethics-related issues, concerns or violations.

**Reporting Responsibility**

It is the responsibility of all Protected Persons to report in good faith any concerns they may have regarding actual or suspected activities which may be illegal, in violation of Sanctuary policies, or in violation of high business and personal ethical standards, as such standards relate to Sanctuary (“Concerns”), in accordance with this Whistleblower Policy.

**No Retaliation**

No Protected Person who in good faith reports a Concern shall suffer intimidation, harassment, retaliation, discrimination or adverse employment consequence. An employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including termination of employment.

Notwithstanding anything contained herein to the contrary, this Policy is not intended to provide any Protected Person with any additional rights or causes of action, other than those provided by law.

**Reporting Violations**

Any Concerns should be reported as soon as practicable to the Executive Director (the “Compliance Officer”), and if such Concerns are not then addressed in a satisfactory manner, to the Chair of the Audit Committee of the Board of Directors (the “Board Compliance Officer”). If the person being accused of a violation is the Executive Director, the Board Compliance Officer should be contacted first.

**Compliance Officers**

The Compliance Officer and the Board Compliance Officer (“Compliance Officers”) are responsible for investigating and resolving all reported Concerns and shall advise the Audit Committee of all reported Concerns. The Compliance Officers shall report to the full Board of Directors at each regularly scheduled board meeting on compliance activity. If the person being accused of a violation is the Executive Director, the Board Compliance Officer shall report to the full Board of Directors at the regularly scheduled board meeting.

**Accounting and Auditing Matters**

Promptly upon receipt, the Audit Committee shall evaluate whether a Concern constitutes an Accounting Concern and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Audit Committee will be free in its sole discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

**Investigations**

The Compliance Officers may delegate the responsibility to investigate a reported Concern, whether an Accounting Concern or otherwise, to one or more employees of Sanctuary or to any other individual, including persons not employed by Sanctuary, selected by the Compliance Officers; provided that the Compliance Officers may not delegate such responsibility to an employee or other individual who is the subject of the reported Concern or in a manner that would compromise either the identity of an employee who reported the Concern anonymously or the confidentiality of the complaint or resulting investigation. Notwithstanding anything herein to the contrary, the scope, manner and parameters of any investigation of a reported Concern shall be determined by the Audit Committee in its sole discretion and Sanctuary and its employees shall cooperate as necessary in connection with any such investigation.

**Acting in Good Faith**

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed may indicate a violation of law and/or ethical standards. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

**Confidentiality**

Sanctuary takes seriously its responsibility to enforce this Whistleblower Policy and therefore encourages any person reporting a Concern to identify him or herself so as to facilitate any resulting investigation. Notwithstanding the foregoing, in reporting a Concern, a Protected Person may request that such report be treated in a confidential manner (including that the Corporation take reasonable steps to ensure that the identity of the reporting person remains anonymous). Concerns may also be reported on an anonymous basis. Reports of Concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of each reported Concern within five business days, but only to the extent the sender’s identity is disclosed. All Concerns will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

**Records**

The Audit Committee will retain on a strictly confidential basis for a period of seven years (or otherwise as required under Sanctuary’s record retention policies in effect from time to time) all records relating to any reported Concern and to the investigation and resolution thereof. All such records are confidential to Sanctuary and such records will be considered privileged and confidential.

Distribution

Sanctuary shall distribute a copy of this Whistleblower Policy to all Protected Persons.

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| Board Compliance Officer: | Compliance Officer: |