



# Whistleblower Policy

Policy G-202

Category: Governance

Updated: December 2022

## **Purpose**

This Whistleblower Policy is intended to encourage and enable employees and volunteers to raise serious concerns internally so that the Children's Shelter of Cebu (CSC) can address and correct inappropriate conduct and actions, specifically those that are illegal, immoral, illicit, unsafe or fraudulent.

## **Duties and Responsibilities**

CSC expectations for employee conduct, as defined in the personnel manual, requires board members and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of CSC, 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 board members, employees and volunteers to report concerns about violations of the CSC's code of ethics, inappropriate behavior or suspected violations of law or regulations that govern the organization's operations. This includes US-based employees working in Cebu and in the U.S. office.

Concerns, suggestions or complaints should be first shared with a manager or supervisor to address an area of concern. However, if the employee is not comfortable speaking with his/her supervisor or is not satisfied with his/her supervisor's response, they are encouraged to speak with the Board Chair, or any board member, or anyone in management whom he/she is comfortable in approaching.

Outside of state and federal regulations, it is recommended that suspected actions or activity will be reported within six months of the violation.

## **Handling of Reported Violations**

The Board Chair, or a board member, will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. CSC's Board Chair is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion. All reported concerns or complaints regarding corporate accounting practices, internal controls, suspected fraud or auditing will include the Board Treasurer in the investigative process. The Board Chair will bring any allegations or complaints to the Executive Committee to review and determine appropriate action.

All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation. The Board may utilize legal counsel whenever necessary.

### **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 ethics. Any allegations that prove not to be substantiated or which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense, and actions will be taken through CSC leadership.

### **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.

### **No Retaliation**

No board member, employee or volunteer who in good faith reports a violation of the code shall suffer harassment, retaliation or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline, up to and including, termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within CSC prior to seeking resolution outside CSC.

### **Change Control Process**

The terms and conditions of this policy may be amended by the affirmative vote of a majority of the Board in attendance at any regular or special meeting or electronically.