



WHISTLEBLOWER POLICY

*Approved by the Vista Grande Public Library Board of Directors – 11-Dec-2018
Revisions Approved: 17-Oct-2022*

Purpose

Vista Grande Public Library (VGPL) requires directors, officers, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of VGPL, it is imperative to practice honesty and integrity in fulfilling responsibilities and complying with all applicable laws and regulations. As such, VGPL is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules, and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. This policy outlines a procedure for employees, directors, officers, volunteers, or public member (complainant) to report actions which they reasonably believe violates a law or regulation or that constitutes fraudulent accounting or other practices. This policy applies to any matter that is related to VGPL's business and does not relate to private acts of an individual not connected to the business of VGPL.

Reporting Responsibility and Procedure

This whistleblower policy is intended to encourage and enable employees and others to raise serious concerns internally so that VGPL can address and correct inappropriate conduct and actions. If complainant has a reasonable belief that an employee, representative, or VGPL has engaged in any action that violates any applicable law or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the complainant is expected to immediately report such information to the Library Director, verbally or in writing. If the complainant does not feel comfortable reporting the information to the Library Director, they are expected to report the information to the Board President.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. VGPL will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be followed up promptly and an investigation conducted internally or through the property authorities. In conducting its investigations, VGPL will strive to keep the identity of the complainant as confidential as possible while conducting an adequate review and investigation. Appropriate corrective action will be taken if warranted by the investigation. The Library Director or Board President will advise the Board of Directors of all complaints and their

resolution and will report on compliance activity relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

VGPL shall immediately notify the Finance Committee of any concerns or complaint regarding corporate accounting practices, internal controls, or auditing and work with the committee until the matter is resolved.

No Retaliation

It is contrary to the values of VGPL for anyone to retaliate against any complainant who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of VGPL.

Further, VGPL will not retaliate against an employee in the terms and conditions of employment because that employee: (a) reports to the Library Director, the Board of Directors or to a federal, state or local agency what the employee believes in good faith to be a violation of the law; or (b) participates in good faith in any resulting investigation or proceeding, or (c) exercises their rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect the employee's rights.

VGPL may take disciplinary action (up to and including termination) against an employee who in managements or the Board of Director's assessment has engaged in retaliatory conduct in violation of this policy.

In addition, VGPL will not, with the intent to retaliate, take any action harmful to any employee who has provided to law enforcement personnel or a court truthful information relating to the commission or possible commission by VGPL or any of its employees of a violation of any applicable law or regulation.