



AMERICAN CANOE ASSOCIATION (ACA)

POLICY TYPE: *Ethics and Conduct*

POLICY NUMBER: *ENC-003*

POLICY TITLE: *Whistleblowing*

REVISION: *0*

ORIGINAL: *4/17/2013*

DRAFT:

REVISED:

Since the enactment of the Sarbanes-Oxley Act of 2002 (SOX), publicly traded companies have begun to focus on protecting whistleblowers and providing mechanisms for employees to raise concerns. This results from numerous provisions in SOX that mandate whistleblower protection, a high number of SOX whistleblower-retaliation complaints filed with the U.S. Department of Labor, and the realization that it is better for an organization to learn about unethical or unlawful conduct internally than to find out about the conduct from a news article, a subpoena from law enforcement, or an investigation from a regulatory agency... unfortunately, the scandals that prompted Congress to enact SOX have not been limited to the private sector.

Jason Zuckerman, Non-Profit Risk Management Center

Purpose:

The American Canoe Association (ACA) requires board members, committee members, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and all directors, committee members and employees to comply with all applicable laws and regulatory requirements.

Any perceived or actual incidents of misconduct or malfeasance, whether based on personal knowledge or hearsay should be brought to the attention of Association Officers.

Reporting Responsibility:

The ACA seeks to maintain an "Open Door Policy" and encourages board members, employees, staff, volunteers and others working for or with the ACA to share their questions, concerns, suggestions, or complaints regarding the ACA and its operations with someone who can address them properly even if it is a matter of hearsay. Persons who suspect an issue of noncompliance to code or policy (complainants) may first wish to review the ACA Ethics and Conduct policy and similar policies that give guidance on proper conduct within the Association.

For purposes of reporting, the Association has identified the Board Executive Committee (ExCom) as the proper body to receive such inquiries. Any ExCom member may be contacted, but generally the Board President or Executive Director, as appropriate, is best suited to hear and manage such concerns.

If satisfaction is not forthcoming, or if the matter is of grave concern, the complainant is encouraged to approach the Chair of the Board Judicial Committee or the Association's outside legal counsel, whose contact information can be obtained from the Executive Director.

No Retaliation:

No board member, committee member, employee, volunteer who in good faith reports a violation of a law or regulation or policy requirement shall suffer harassment, retaliation, or adverse employment consequence. Any employee, board member committee member or volunteer 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 specifically intended to encourage and enable persons to raise serious concerns within the ACA before seeking resolution outside the ACA.

Compliance Officer:

The Board President, working with the Executive Director, will act as the Association's Compliance Officer. The Compliance Officer is responsible for investigating and resolving all member or employee complaints and allegations concerning violations of the Ethics and Conduct and/or prevailing Code.

The Executive Director or his or her designee will take on the Compliance Officer role if the complaint involves the Board President.

If the complaint involves the Executive Director and Board President, the Vice President, Chair of the Judicial Committee or outside legal counsel will carry out the functions of the Compliance Officer.

Contact information for all persons in the Compliance chain must be readily available to all members of the organization who may need to report a complaint.

Accounting and Auditing Issues:

The Finance Committee of the National Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Finance Committee of any such complaint and work with the Committee until the matter is resolved.

Requirement of Good Faith:

Anyone filing a complaint concerning a violation or suspected violation of the law or regulation or ethics requirements must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense that may result in termination.

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.

Handling of Reported Violations:

The Compliance Officer, or the person responsible for carrying out the Compliance Officer's role with respect to a reported or suspected violation, will acknowledge receipt of the reported violation or suspected violation by writing a letter (or e-mail) to the complainant within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Revisions:

Revisions to this policy shall be completed by the Board Executive Committee with support of the Executive Director and approved by the National Board of Directors. All revisions must be consistent with the prevailing code, regulations, ACA Bylaws and be consistent with prevailing non-profit standards. The Board Secretary shall maintain a history of revisions for this document.

History of Revisions		
Rev	Description of Changes	Date
00	Original draft	Unk.
0	Major revision with expanded content based on published practice	4/17/2013

Attachments:

1. Form ENC-003A: Whistleblowing Policy Acknowledgement Form

References:

1. Draft policy, Non-Profit Risk Management Center:
www.nonprofitrisk.org/library/articles/samplewb.pdf

Form ENC-003A Rev 0



Whistleblowing Policy Acknowledgement Form

Name (print): _____ Date: _____

ACA Title: _____ Responsible For: _____

My Supervisor: _____ Their Title: _____

I have been provided with a copy of the American Canoe Association Whistleblowing Policy. I certify that I have read it in detail and I fully understand its content and intent.

I agree to inform appropriate officials immediately and confidentially if I believe any activity within the ACA (unintentional or otherwise) to be illegal or unethical. I understand that good faith practice of this policy will be handled with due diligence and will result in no impact to myself.

I further understand that improper use of this policy for frivolous or malicious intent will lead to disciplinary action, up to and including termination of my service with the American Canoe Association.

Signature: _____ Date: _____