

Creative Arts Workshops for Kids

WHISTLEBLOWER PROTECTION POLICY

Creative Arts Workshops for Kids (the “*Organization*”) is committed to the highest possible standards of ethical, moral, and legal conduct. Consistent with this commitment, this Whistleblower Protection Policy (“*Policy*”) aims to provide avenues for directors, officers, contractors and volunteers to raise concerns about suspected misconduct, dishonesty, and fraud and to provide reassurance that they will be protected from reprisals or victimization for whistleblowing that is undertaken in good faith.

Administration

The Organization’s Executive Director is the corporate official responsible for administering this Policy and implementing processes and procedures to ensure that the Policy is followed. The Executive Director responsible for investigating all reports of suspected misconduct, dishonesty or fraud filed pursuant to this Policy. If the Executive Director is the subject of a report, such report will be given to the Organization’s Board of Directors and the Board of Directors will select an officer, director, or outside advisor to investigate the report.

Reporting

Directors, officers, employees, contractors and volunteers who have a concern relating to suspected misconduct, dishonesty or fraud involving the Organization or a representative of the Organization may make a report in person, by telephone, or in a written correspondence directed to the Executive Director, a member of the Board of Directors, or the Organization’s legal counsel. A report can be filed at any time; however, the earlier a report is filed, the easier it is for the Organization to take action and investigate the report.

Any report of suspected misconduct, dishonesty or fraud will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and applicable legal requirements. Reports may be filed anonymously, but the Organization encourages persons filing reports to identify themselves in order to allow the Organization to ask follow-up questions and conduct a thorough investigation. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Crimes against persons or property, such as assault, rape, and theft should immediately be reported to local law enforcement.

Investigating Reports

Following the receipt of any report of suspected misconduct, dishonesty or fraud, the Executive Director or the Board will investigate the report and will take corrective and disciplinary actions where appropriate. The Executive Director or the Board may request that individual directors, officers, employees, and/or outside advisors, as appropriate, assist in the investigation, provided that such persons are not a subject of the investigation.

Right to Information

A person who files a report pursuant to this Policy will be entitled to receive a response from the Executive Director or the Board within a reasonable period of time following the filing of the report. The response will, at a minimum, acknowledge that the report was received by the Organization and indicate how the matter will be addressed. At the discretion of the Organization, and any legal limitations that may apply, a person who files a report may also be entitled to receive information about the outcome of any investigation conducted by the Executive Director or the Board.

Document Retention

The Organization will retain as a part of the records of the Organization any good faith report of misconduct for a period of at least seven years.

No Retaliation Permitted

No director, officer, employee, contractor or volunteer who in good faith files a report regarding suspected misconduct, dishonesty or fraud will suffer harassment or retaliation in connection with such report. Any director, officer, employee, contractor or volunteer who knowingly retaliates against someone for filing a report under this Policy will be subject to discipline, including termination of service. Additionally, no director, officer, employee, contractor or volunteer will be adversely affected because he or she refused to carry out a directive that, in fact, constitutes corporate fraud, or is a violation of state or federal law.

Reporting Retaliation

Any director, officer, employee, contractor or volunteer who believes that he or she has been subjected to harassment or retaliation as a result of having filed a report of suspected misconduct, dishonesty or fraud should immediately report the harassment or retaliation to the Executive Director, a member of the Board of Directors, or the Organization's legal counsel. The Executive Director or the Board will investigate the report and will take corrective and disciplinary actions where appropriate.

Acting in Good Faith

Anyone filing a report must be acting in good faith and have reasonable grounds for believing that the information disclosed in the report indicates misconduct, dishonesty, or fraud. Any

report that proves not to be substantiated and that proves to have been made maliciously or knowingly to be false will be viewed as a serious offense and will be subject to discipline, including termination of service as a director, officer, employee, contractor or volunteer and other legal action necessary to protect the Organization's interests.

Examples of Misconduct, Dishonesty and Fraud

Examples of misconduct, dishonesty, and fraud include but are not limited to the following:

- Acts that are inconsistent with the Organization's stated policies
- Theft or other misappropriation of assets
- Misstatements or other irregularities in records
- Incorrect financial reporting
- Misuse of resources
- Illegal activities
- Forgery or alteration of documents
- Any other form of fraud