

## WHISTLEBLOWER POLICY

A whistleblower as defined by this policy is a member of the board of directors (“Board Member”), officer, employee or volunteer of Scenic Hudson who reports an activity that he/she considers to be improper, illegal or dishonest to one or more of the parties specified in this policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of improper, illegal or dishonest activities are violations of federal, state or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting.

If a Board Member, officer, employee or volunteer has knowledge of or a concern of improper, illegal or dishonest fraudulent activity, the Board Member, officer, employee or volunteer is to contact:

- his/her immediate supervisor, who will then report such activity to the audit committee of Scenic Hudson; unless he or she has reason to believe that the supervisor is involved or unresponsive, in which case;
- he/she reports to Human Resources, who will then report such activity to the audit committee of Scenic Hudson, unless he or she has reason to believe that Human Resources is involved or unresponsive, in which case;
- he or she reports to the President of Scenic Hudson, who will then report such activity to the audit committee of Scenic Hudson, unless he or she believes that the President is involved or unresponsive, in which case;
- he or she reports to the Board Chair, who will then report such activity to the audit committee.

The Board Member, officer, employee or volunteer must exercise sound judgment to avoid baseless allegations. A Board Member, officer, employee or volunteer who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, the identity of the whistleblower may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. Scenic Hudson will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower that believes he/she is being retaliated against must contact the Human Resources Director immediately, unless he/she believes that Human Resources is involved or unresponsive, in which case

they can report to any of the parties listed above. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

All reports of improper, illegal and dishonest activities will be promptly submitted to Human Resources, the President and the Board Chair who are responsible for investigating and coordinating corrective action.

A person or entity outside of Scenic Hudson who wishes to report an activity that he/she considers to be illegal or dishonest should contact Human Resources, who will report such activity to the audit committee of Scenic Hudson.

Any questions regarding this policy should contact the Director of Human Resources.

Approved: \_\_\_\_\_ Date: June 19, 2014

Employee/Board Member/Volunteer Annual Acknowledgment:

I have reviewed and am familiar with the 'Whistleblower' policy

Employee/Board Member/Volunteer Signature: \_\_\_\_\_

Date: \_\_\_\_\_