

## **Spring Township Library Association Whistleblower Policy**

The Spring Township Library Association (the “Association”) is committed to facilitating open and honest communications relevant to its governance, finances, and compliance with all applicable laws and regulations. The Association requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This whistleblower policy (this “Policy”) reflects the practices and principles of behavior that support this commitment. It is important that the Association be apprised about unlawful or improper workplace behavior including, but not limited to, any of the following conduct:

- theft;
- financial reporting which is fraudulent, intentionally misleading or negligent in any manner;
- improper or undocumented financial transactions;
- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- improper destruction of records;
- improper use of the Association’s assets, including, but not limited to its funds, supplies, intellectual property and other assets;
- improper access and/or use of confidential donor information;
- authorizing or receiving compensation for goods not received or services not performed;
- violations of the Association’s conflict-of-interest policy;
- any other improper occurrence regarding cash, financial procedures, or reporting;
- any abuse of or discrimination against an Association employee, client, vendor or person connected with an Association member; and
- a failure by the Association to provide reasonable accommodation for disability or religious belief.

The Association requests the assistance of every director, other volunteer and employee who has a reasonable belief or suspicion about any improper transaction. The Association values this input and each director, volunteer and employee should feel free to raise issues of concern, in good faith, without fear of retaliation. Directors, volunteers and employees will not be disciplined, demoted, lose their jobs, or be retaliated against for asking questions or voicing concerns about conduct of this sort. While the Association has separate policies which

cover harassment and employment discrimination, this Policy applies to these situations to encourage the reporting of such wrongful actions against the Association's interest.

Employees and other interested persons are encouraged to report any such improprieties without fear of retaliation or intimidation.

The Association will investigate any possible fraudulent or dishonest use or misuse of the Association's resources, or abuse, discrimination or a failure to provide reasonable accommodation, by management, staff, or volunteers. The Association will take appropriate action against anyone found to have engaged in fraudulent, dishonest, abusive or discriminatory conduct, including disciplinary action by the Association or civil or criminal prosecution when warranted.

Therefore, all members of the Association staff, directors and other volunteers are encouraged to report possible fraudulent, abusive, discriminatory, or dishonest conduct (i.e., to act as a "whistleblower"), pursuant to the procedures set forth below.

#### Reporting Responsibility:

Each director, volunteer and employee of the Association has an obligation to report in accordance with this Policy (a) questionable or improper accounting, financial or auditing matters, and (b) violations and suspected violations of the Association's policies or any unlawful or improper workplace conduct (hereinafter collectively referred to as "Concerns").

#### Authority of Audit Committee:

All reported Concerns will be forwarded to the Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

#### No Retaliation:

This Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

## Reporting Concerns:

### Employees

Employees should first discuss their Concern with the Executive Director. In addition, if the individual is uncomfortable speaking with the Executive Director, or the Executive Director is a subject of the Concern, the individual should report his or her Concern directly to the Chair of the Association's Board of Directors or the Chair of the Audit Committee.

If the Concern was reported orally to the Executive Director, the reporting individual, with assistance from the Executive Director, shall reduce the Concern to writing. The Executive Director is required to promptly report the Concern to the Chair of the Audit Committee, which has specific responsibility to investigate all Concerns. If the Executive Director, for any reason, does not promptly forward the Concern to the Audit Committee, the reporting individual should directly report the Concern to the Chair of the Audit Committee or the Chair of the Board of Directors. Contact information for the Chair of the Audit Committee and Chair of the Board of Directors may be obtained through the Executive Director. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Audit Committee.

### Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained from the Executive Director.

### Handling of Reported Violations

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee, the Chair and the Executive Director of any such report. The Chair of the Audit Committee will notify the reporter and acknowledge receipt of the Concern within five (5) business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Audit Committee, or any other appropriate Committee of the Board of Directors, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the reporter for resolution of the Concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, any other resource, or refer to another

appropriate Committee of the Board of Directors, as deemed necessary to conduct a full and complete investigation of the allegations.

### Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Association's policies. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

### Rights and Responsibilities of Employee

#### Whistleblower Protection

The Association will protect whistleblowers as follows:

- The Association will use its best efforts to protect whistleblowers against retaliation. All complaints by Whistleblowers will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally, this practice means that whistleblower concerns will only be shared with those who have a need to know in order to conduct an effective investigation. (Should disciplinary or legal action be taken against a person or persons as a result of a whistleblower complaint, such persons may also have a right to know the identity of the whistleblower).
- A whistleblower shall not be subject to retaliation. No punishment for reporting issues will be allowed, even if the claims are unfounded; a reasonable belief or suspicion that unlawful or improper workplace behavior has occurred is enough to create a protected status for the whistleblower. No action can be taken against the whistleblower with the intent or effect of adversely affecting the terms or conditions of the whistleblower's employment, including but not limited to threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages. Whistleblowers who believe they have been retaliated against may file a written complaint with the Audit Committee Chair. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation does not prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

*Adopted at a regular and open meeting of the Board of Directors of Spring Township Library on October 8, 2009.  
Revised and approved at a regular and open meeting of the Board of Directors of Spring Township Library Association on May 12, 2011. Reviewed 09/12/2024, 11/13/2025.*

- Whistleblowers must be cautions to avoid baseless allegations, which are allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action by the Association, and/or legal claims by individuals accused of such conduct.
- Nothing contained in this Policy or otherwise shall be deemed or interpreted to prevent or preclude the Association from implementing appropriate disciplinary action up to and including termination, against any person purporting to be a whistleblower for such person's illegal, unlawful, unethical or unprofessional conduct.

#### Conflict with Applicable Law

In the event that any part of this policy shall contravene any law applicable to the Association, such portion of this Policy shall be null, void and of no effect.

#### Posting and Notification

This Policy is to be posted in the Association's offices, included in the Employee Handbook and communicated to all new staff and board members as part of their orientation. In addition, each year, after the annual election of the board chair and after the Chair of the Audit Committee has been selected, the Executive Director will have the responsibility of updating the contact information below for both of those individuals and then sending the policy with the updated contract information to all staff and the Board of Directors. This Policy shall also be available to volunteers or the Association members upon request.