

## **ASOR WHISTLEBLOWER POLICY**

The whistleblower policy is intended to provide a mechanism for the reporting of illegal activity or the misuse of ASOR assets while protecting the employees who make such reports from retaliation.

### **1. Questionable Conduct**

This policy is designed to address situations in which an employee, board member, or officer suspects another employee, board member, or officer has engaged in illegal acts or questionable conduct involving ASOR's assets. This conduct might include outright theft (of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to ASOR's auditors, or even an employee's conflict of interest that results in financial harm to ASOR. ASOR encourages staff, board members, and officers to report such questionable conduct and has established a system that allows them to do so anonymously.

### **2. Making a Report**

If an employee, board member, or officer suspects illegal conduct or conduct involving misuse of ASOR assets or in violation of the law, he or she may report it, anonymously if the employee wishes, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Employees, board members, and officers can make a report to any of the following ASOR executives at any time: president or executive director. ASOR will promptly conduct an investigation into matters reported, keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

Alternatively, employees, board members, and officers can make a report by calling either the board chair or the chair of the finance committee (the treasurer). Their names and phone numbers are posted on ASOR's intranet.

### **3. No Retaliation**

An employee, board member, or officer who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any ASOR employee, board member, or officer is directed to immediately report it to the chief executive, the president, or the head of human resources as appropriate.

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation. The party conducting the investigation will notify the employee of the results of the investigation.

ASOR strongly disapproves of and will not tolerate any form of retaliation against employees, board members, or officers who report concerns in good faith regarding ASOR's operations. Any employee who engages in such retaliation will be subject to discipline up to and including termination.

#### 4. ASOR Reporting Procedures

The “whistleblower” procedure is intended to describe the process through which concerns about the possible misuse of ASOR assets are handled pursuant to ASOR’s whistleblower policy.

- a. An employee, board member, or officer makes a report of suspected misuse of ASOR assets by reporting in person to an ASOR executive, or reporting anonymously to the board chair or the audit committee chair (the treasurer).
- b. The report is promptly reviewed by the chief executive, as well as the president, to determine whether the report constitutes a complaint or a non-complaint, unless one of them is allegedly involved in the misconduct, in which case the report should be reviewed by only one of them. (If both of them are alleged to be involved, the report should go directly to the board chair or the audit committee chair (the treasurer).)
  - \* A complaint means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of ASOR’s conflict-of-interest policy that results in a financial harm to ASOR; or (iv) a claim of retaliation against any employee making a good-faith report regarding any of the preceding matters.
  - \* A non-Complaint means a report of any other matter not involving a misuse of ASOR’s assets
- c. If the report is deemed to be a complaint, it will be promptly investigated and forwarded to the audit committee chair (the treasurer). If the report is deemed to be a non-complaint, it will be referred to the appropriate executive or manager for follow-up. Some non-complaints may involve serious matters and may require prompt investigation, but may nevertheless not involve misuse of ASOR’s assets.
- d. Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the employee making the complaint. A written report of the outcome of each investigation is prepared and delivered to the audit committee chair (the treasurer).
- e. The audit committee chair (the treasurer) decides whether the report involves a matter that is material. If it is deemed material, it is reviewed by the full committee, which may forward it for disposition to the board or may direct senior management to take actions to resolve the situation. If the report is deemed nonmaterial, it is not reviewed by the committee but is instead addressed by the chief financial officer, as appropriate.