

## WHISTLEBLOWER POLICY MARCH 22, 2016

### General

The audit committee of the Board of Directors of the Tidewater Council of the Boy Scouts of America (the “council”) has adopted the following policies and procedures for: (i) the receipt, retention, and treatment of complaints received by the council; and (ii) the confidential, anonymous submission by employees of the council of concerns regarding questionable practices involving unethical or illegal conduct.

### Reporting of Concerns or Complaints

Taking action to prevent problems is part of the Boy Scouts of America’s and the council’s culture. If you observe possible unethical or illegal conduct, you are encouraged to report your concerns. Employees and others involved with the council are urged to come forward with any such information, regardless of the identity or position of the suspected or perceived offender.

Employees and others may choose either of the following modes of communicating concerns regarding unethical or illegal conduct:

1. Discuss the matter with your immediate supervisor.
2. Contact the Scout executive of the council, at the contact information below, or send either a signed or anonymous written report to the chair of the council’s audit committee.

Bill Deany  
Scout executive  
Tidewater Council, Boy Scouts of America  
1032 Heatherwood Drive  
Virginia Beach VA 23455  
Fax: 757-473-3305  
E-mail: [bill.deany@scouting.org](mailto:bill.deany@scouting.org)

Robert Bogdanowicz  
Chairman, audit committee  
Tidewater Council, Boy Scouts of America  
512 Las Gaviotas Blvd  
Chesapeake, VA, 23322-8043  
E-mail: [rmbogdan\\_5@verizon.net](mailto:rmbogdan_5@verizon.net)

## **Scope of Matters Covered by These Procedures**

These procedures relate to employee complaints regarding any conduct that is unethical, illegal, or in violation of Boy Scouts of America or council rules, regulations, or procedures. Unethical or illegal conduct may include:

- An unlawful act, whether civil or criminal.
- Unprofessional conduct or conduct that violates the principals of the Boy Scouts of America.
- Abuse of power or authority for an unauthorized or ulterior purpose.
- Dangerous practice likely to cause physical harm or damage to any person or property.
- Unfair discrimination in the course of the employment or provision of services.
- Fraud or deliberate error in the preparation, evaluation, review, or audit of any financial or membership statement of the Boy Scouts of America.
- Fraud or deliberate error in the recording and maintaining of financial or membership records of the Boy Scouts of America.
- Deficiencies in or noncompliance with the Boy Scouts of America's internal accounting controls.
- Deviations from full and fair reporting of the Boy Scouts of America's financial and membership conditions.

This list is not definitive but is intended to give an indication of the kind of conduct that might be considered unethical or illegal.

## **Confidentiality**

The council will treat all communications under this policy in as confidential a manner as possible, except to the extent necessary to (1) conduct a complete and fair investigation, or (2) for reviews of council operations by the council's executive board, its audit committee, the council's independent public accountants, and/or the national council.

## **Treatment of Complaint and Non-retaliation**

Complaints received pursuant to this policy will be reviewed under audit committee direction and oversight by our outside counsel, internal auditors, or such other people as the audit committee determines to be appropriate.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the audit committee.

Any individual who in good faith reports any concerns pursuant to this policy, even if the report is mistaken, or who assists in the investigation of a reported complaint, will be protected by the council from any adverse employment action that is based on the complaint. Retaliation in any form against these individuals will not be tolerated. Any act of retaliation should be reported immediately and will be dealt with appropriately. However, any false accusations made knowingly may constitute misconduct for which disciplinary action may be imposed.

Specifically, we will not discharge, demote, suspend, threaten, harass, or in any other manner discriminate or retaliate against any employee in the terms and conditions of their employment because of any lawful act done by that employee in good faith to either (1) provide information, cause information to be provided, or otherwise assist in any investigation regarding any conduct that the employee reasonably believes constitutes a violation or potential violation of any law, rule, or regulation, or (2) in good faith file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or, to the employee's knowledge, about to be filed relating to an alleged violation of any such law, rule, or regulation.

### **Reporting and Retention of Complaints and Investigations**

The council will maintain a log of all complaints, tracking their receipt, investigation, and resolution, and shall prepare a periodic summary report thereof for the audit committee. Copies of complaints and such log will be maintained in accordance with the council's document retention policy.