

CONFLICT OF INTEREST POLICY

Members of the Board of Directors of Big Brothers Big Sisters of St. Lucie, Indian River & Okeechobee County are prohibited from activities that might present conflicts of interest. The powers of the directorship may not be used to personally benefit the Director at the expense of the Agency. If a Board Member has a financial interest in an Agency transaction, the Member must fully disclose the interest and abstain from voting. Annually, each Board Member completes and signs a disclosure statement declaring any known conflicts and agreeing to comply with the policy. These statements are gathered in March of each year.

RECORD RETENTION & DESTRUCTION

Big Brothers Big Sisters of St. Lucie, Indian River & Okeechobee Counties shall follow all BBBSA, state and federal regulations regarding document retention and disposal.

WHISTLE BLOWERS POLICY

Purpose

Big Brothers Big Sisters of St. Lucie, Indian River & Okeechobee Counties requires board members, committee members and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and all directors, committee members and employees to comply with all applicable laws and regulatory requirements.

Reporting Responsibility

Big Brothers Big Sisters of St. Lucie, Indian River & Okeechobee Counties seeks to have an "Open Door Policy" and encourages board members and employees to share their questions, concerns, suggestions, or complaints regarding the Organization and its operations with someone who can address them properly. In most cases, a board member should present his/her concerns to the Chair of the Board. However, if a board member is not comfortable speaking with the Board Chair or is not comfortable with the Board Chair's response, the board member should present his/her concerns to the Executive Committee.

The CEO addresses employee area of concern. However, if a conflict occurs between and employee and another individual or employee, they should make every effort to resolve the issue. Employees may utilize the grievance process when matters surpass routine day-to-day issues or when disagreements arise regarding the interpretation and implementation of Big Brothers Big Sisters of St. Lucie, Indian River & Okeechobee Counties policies, procedures and practices.

No Retaliation

No board member, committee member, or employee who in good faith reports a violation of a law or regulation requirement shall suffer harassment, retaliation, or

adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable persons to raise serious concerns within Big Brothers Big Sisters of St. Lucie, Indian River & Okeechobee Counties prior to seeking resolution outside the Organization.

Compliance Officer

Big Brothers Big Sisters of St. Lucie, Indian River & Okeechobee Counties CEO, working with the Chair of the Board, will act as the Organization's Compliance Officer. The Compliance Officer is responsible for investigating and resolving all employee complaints and allegations concerning violations of the Principles and/or Code. The Board Chair or his or her designee will take on the Compliance Officer role if the complaint involves the CEO. If the complaint involves both the CEO and Board Chair, outside legal counsel (if available) will carry out the functions of the Compliance Officer.

Accounting and Auditing Matters

The Executive Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Executive Committee of any such complaint and work with the Committee until the matter is resolved.

Requirement of Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the law or regulation requirements must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegation that proves not to be substantiated, and which proves to have been made maliciously, or knowingly to be false, will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer, or the person responsible for carrying out the Compliance Officer's role with respect to a reported or suspected violation, will acknowledge receipt of the reported violation or suspected violation by writing a letter (or e-mail) to the complainant within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Adopted 04/27/2015