

WHISTLEBLOWER POLICY

The Waterloo Library & Historical Society shall investigate any suspected fraudulent or dishonest use or misuse of WLHS's resources or property.

DEFINITIONS

Fraudulent or Dishonest Conduct: Action or failure to act with the intention of obtaining an unauthorized benefit, including, but not limited to:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of files
- Fraudulent financial reporting
- Misappropriation or misuse of resources, such as funds, supplies, or other assets
- Suspected regulatory, compliance, or ethics related issues, concerns or violations.
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked
- Theft at the Point of Sale

Whistleblower: A WLHS employee, consultant, volunteer, or member of the WLHS Board of Trustees, who informs WLHS through the process described below, of an activity relating to WLHS that the person believes to be fraudulent or dishonest.

REPORTING

Any concern about actual or potential fraudulent or dishonest conduct shall be reported either to the WLHS Executive Director or to a Trustee. A person reporting a concern may request anonymity, but where a concern is reported anonymously, it must be reported in writing. The Executive Director shall report any actual or potential fraudulent or dishonest conduct to the President of the Waterloo Library & Historical Society Board of Trustees, or to another Board Member.

Any person reporting, receiving or knowing of a report shall take reasonable care to avoid:

- Baseless allegations
- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- Violations of a person's legal rights

INVESTIGATION

Upon receiving a report of actual or potential fraudulent or dishonest conduct, the WLHS Board of Trustees shall review and analyze the report, and shall document the receipt, retention, investigation, and outcome of the report. The WLHS Board of Trustees shall take appropriate corrective action, if necessary, and shall communicate its conclusion to the reporting person.

At its discretion, the WLHS Board of Trustees' review and analysis of the report may rely in whole or in part on an investigation by independent persons such as, but not limited to, auditors and/or attorneys.

WHISTLEBLOWER PROTECTION

Waterloo Library & Historical Society shall use its best efforts to protect Whistleblowers against retaliation. Whistleblowing reports shall be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law. Generally, this means that Whistleblower reports will be shared only with those who have a need to know in order for WLHS to conduct an effective investigation and determine what action to take, and in appropriate cases, to cooperate with law enforcement personnel.

Neither WLHS nor any Board Member nor any employee, consultant or volunteer, may retaliate against a Whistleblower for a report of fraudulent or dishonest conduct. Prohibited retaliation includes, but is not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistleblowers who believe that they have been retaliated against may file a written report with the President of the Board. The WLHS Board of Trustees shall promptly investigate any report of retaliation, and take any appropriate corrective measures.

Drafted: 11/01/21

Reviewed and affirmed by the Policy & Procedure Committee:

Approved by the Board of Trustees: 11/12/21