

# THE DELAWARE COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## WHISTLEBLOWER POLICY

### Introduction:

The Sarbanes-Oxley Act amended the Federal criminal code to create or enhance penalties for retaliating against Whistleblowers while a Federal investigation is underway. These changes to the criminal code apply to all business entities, including nonprofit organizations, their board members, and employees.

### Policy:

The Delaware County Society for the Prevention of Cruelty to Animals (“Delco SPCA”) is committed to facilitating open and honest communications relevant to its governance, finances, and compliance with all applicable laws and regulations. Delco SPCA 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 Delco SPCA must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This Whistleblower Policy (the “Policy”) reflects the practices and principles of behavior that support this commitment. It is important that Delco SPCA 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 Delco SPCA’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 Delco SPCA’s Conflict of Interest Policy;
- any other improper occurrence regarding cash, financial procedures, or reporting;
- any abuse of or discrimination against a Delco SPCA employee, client, vendor, or person connected with Delco SPCA; and
- a failure by Delco SPCA to provide reasonable accommodation for disability or religious belief.

Delco SPCA requests the assistance of every director, other volunteer, and employee who has a reasonable belief or suspicion about any improper transaction. Delco SPCA 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 Delco SPCA may have separate policies which cover harassment and employment discrimination, this Policy applies to these situations to encourage the reporting of such wrongful actions against Delco SPCA's interest. Employees and other interested persons are encouraged to report any such improprieties without fear of retaliation or intimidation.

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

Therefore, all members of Delco SPCA's staff, directors, and other volunteers are encouraged to report possible fraudulent, abusive, discriminatory, or dishonest conduct, pursuant to the procedures set forth below.

#### **Reporting Responsibility:**

Each director, volunteer, and employee of Delco SPCA 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 Delco SPCA's policies or any unlawful or improper workplace conduct (hereinafter collectively referred to as "Concerns").

#### **Authority of Board:**

All reported Concerns will be forwarded to the Board in accordance with the procedures set forth herein. The Board shall be responsible for investigating and taking appropriate action with respect to all reported Concerns.

#### **No Retaliation:**

This Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns for investigation and appropriate action (*i.e.*, to act as a "Whistleblower"). With this goal in mind, no Whistleblower 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 a Whistleblower 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.

#### **Procedures for Reporting Concerns:**

##### **Employees**

Whistleblowers who are employees of Delco SPCA should first discuss their Concern with the Executive Director, if any. If there is no Executive Director, if the Whistleblower is uncomfortable

speaking with the Executive Director, or the Executive Director is a subject of the Concern, the Whistleblower should report his or her Concern directly to the Vice President of the Board of Directors.

If the Concern was reported orally to the Executive Director, the Whistleblower, with assistance from the Executive Director, shall reduce the Concern to writing. The Executive Director is required to promptly report the Concern to the Vice President of the Board, who has specific responsibility to investigate all Concerns. If the Executive Director, for any reason, does not promptly forward the Concern to the Board, the Whistleblower should directly report the Concern to the Vice President of the Board of Directors. Contact information for the Vice President 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 Vice President of the Board.

### **Directors and Other Volunteers**

Whistleblowers who are Directors or other volunteers of Delco SPCA should submit Concerns in writing directly to the Vice President of the Board. Contact information for the Vice President of the Board may be obtained from the Executive Director.

### **Handling of Reported Violations:**

The Board shall address all reported Concerns. The Vice President of the Board shall immediately notify the full Board and the Executive Director of any such Whistleblower report. The Vice President of the Board will notify the Whistleblower and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All Whistleblower reports will be promptly investigated by the Board, or any other appropriate Committee of the Board 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 Whistleblower for resolution of the Concern.

The Board has the authority to retain outside legal counsel, accountants, private investigators, any other resource, or refer to an appropriate Committee of the Board of Directors, as deemed necessary to conduct a full and complete investigation of the allegations.

### **Acting in Good Faith:**

All Whistleblowers 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 Delco SPCA's policies. The act of making allegations that prove to be unfounded, 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.

### **Whistleblower Protection:**

Delco SPCA will protect Whistleblowers as follows:

- Delco SPCA 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 Concerns will be allowed, even if the claims are unsubstantiated; 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 a Whistleblower who is an employee 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 that they have been retaliated against may file a written complaint with the Board Vice President. 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 against employees who are Whistleblowers, including disciplinary action, in the usual scope of their managerial duties and based on valid performance-related factors.

### **Posting and Notification:**

This Policy is to be posted in Delco SPCA's office(s), included in the Employee Manual, if any, posted on Delco SPCA's website, and communicated to all new staff and Board members as part of their orientation. In addition, each year, after the Vice President of the Board has been selected, the Executive Director, if any, or the Board Secretary will have the responsibility of updating the contact information below for both of those individuals and then sending the Policy with the updated contact information to all staff and the Board of Directors. This Policy shall also be available to volunteers upon request.

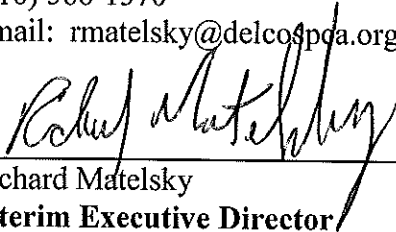
**CONTACT INFORMATION:**

**Vice President of Board of Directors:**

Jo-Ann Zoll  
555 Sandy Bank Road  
Media, PA 19063  
(610) 565-3831  
Email: jzoll@zollsearch.com

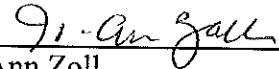
**Interim Executive Director:**

Rick Matelsky  
555 Sandy Bank Road  
Media, PA 19063  
(610) 566-1370  
Email: rmatelsky@delcospca.org



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Richard Matelsky  
**Interim Executive Director**



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Jo-Ann Zoll  
**Vice President of Board of Directors**

***Date Approved: 4/14/11***

***Date Last Amended:***