

Lake Roland Nature Council, Inc.

Whistleblower Policy

General

The Sarbanes-Oxley Act requires Lake Roland Nature Council, Inc., a Maryland nonstock, nonprofit corporation (“LRNC”), to establish procedures, in accordance with Section 301 of the Sarbanes-Oxley Act, for:

- The receipt, retention, and treatment of complaints received by LRNC regarding accounting, internal controls, or auditing matters; and
- The submission of concerns regarding questionable accounting or audit matters by directors, officers, employees, independent contractors and volunteers of LRNC, on a confidential and anonymous basis.

LRNC also requires its directors, officers, employees, independent contractors and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities as set forth in LRNC’s Code of Ethics and Conflict of Interest Policy, as amended from time to time. Directors, officers, employees, independent contractors and volunteers of LRNC, must practice honesty and integrity in fulfilling their responsibilities to LRNC and comply with all applicable laws and regulations. For the purposes of this Whistleblower Policy, a volunteer is a person who regularly performs volunteer activities for LRNC or as may otherwise be determined by the Executive Committee of the Board of Directors of LRNC (the “Executive Committee”).

Reporting Responsibility

Each director, officer, employee, independent contractor or volunteer of LRNC has an obligation to report in accordance with this Whistleblower Policy: (i) questionable or improper accounting or auditing matters; and (ii) suspected violations of LRNC’s Code of Ethics and Conflict of Interest Policy (collectively, “Concerns”). The following is a non-exhaustive list of the kinds of Concerns that should be reported:

- Supplying false or misleading information on LRNC’s financial or other public documents, including its IRS Form 990,
- Providing false information to, or withholding information from, LRNC’s directors,
- Destroying, altering, mutilating, concealing, covering up, falsifying or making a false entry in any records that may be connected to an official proceeding, in violation of any law or regulation,
- Altering, destroying or concealing a document, or attempting to do so, with the intent to impair the document’s availability for use in an official proceeding, in violation of any law or regulation,
- Acts of embezzlement, self-dealing, or using assets of LRNC for personal gain or benefit,
- Paying for services or goods that are not actually rendered or delivered,
- Acts of sexual harassment or discrimination,
- Violations of any policy of LRNC, and

- Facilitating or concealing any of the above or similar actions.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, officers, employees, independent contractors and volunteers to raise Concerns within LRNC for investigation and appropriate action. Accordingly, no director, officer, employee, independent contractor or volunteer who, in good faith, reports a Concern shall be subject to harassment, retaliation or, in the case of an employee, adverse employment consequence. Moreover, an independent contractor or a volunteer who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from any volunteer position or termination of employment, respectively. Any act of alleged retaliation should be reported immediately and will be promptly investigated.

Reporting Concerns

Employees

The LRNC has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints involving Concerns with the any member of the Executive Committee.

Directors, Officers, Independent Contractors and Volunteers

Directors, officers, independent contractors and volunteers should share all questions, concerns, suggestions or complaints involving Concerns directly with any member of the Executive Committee.

The Executive Committee shall seek to obtain of Concerns as much information as possible related to the Concern , including, without limitation, where and when the incident occurred, names and titles of the individuals involved..

Handling of Reported Violations

The member of the Executive Committee who has received a complaint or allegation involving a Concern shall promptly advise the full Executive Committee of such Concern. The Concern shall also be reported to the Baltimore County Department of Recreation and Parks. The Executive Committee together with a representative of the Baltimore County Department of Recreation and Parks (but only if so requested by the Baltimore County Department of Recreation and Parks) shall be responsible for investigating and resolving all complaints and allegations involving a Concern, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. Any actions recommended to the Board of Directors shall be subject to the terms and provisions of the Articles of Incorporation and Bylaws of the Corporation (each as may be amended or restated from time to time). The Executive Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of all Concerns.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a Concern.

The act of making allegations that prove to be unsubstantiated, and which 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 including dismissal from any volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Concerns may be reported on a confidential basis by the complainant or may be submitted anonymously. Notwithstanding the reporting of suspected criminal activity to appropriate authorities, reports of Concerns shall be kept confidential to the extent possible, consistent with the need to conduct a complete investigation or to review the matter with the Board, the Executive Committee, LRNC's accountants or LRNC's legal counsel.