

**PWSRCAC**  
**Whistleblower Procedure**

**Section 1. Purpose**

The Prince William Sound Regional Citizens' Advisory Council ("Council") is committed to providing a workplace where employees and volunteers are free to submit good-faith concerns and complaints (collectively, "Issues") regarding the Council's business practices, specifically:

- a. reporting actual or suspected violations of applicable law on the part of the Council, including but not limited to state and federal laws and regulations
- b. providing truthful information in connection with an inquiry of the public or investigation by a court, agency, law enforcement, or other governmental body
- c. identifying actual or suspected violations the Council's Policies or Bylaws.

By reference this procedure is intended to incorporate those provisions of Section 301 of the Sarbanes-Oxley Act of 2002 and require the Finance Committee ("Committee") of the Council to establish formal procedures for:

- a. the receipt, retention, and treatment of Issues received by the Council regarding accounting, internal accounting controls, or auditing matters; and
- b. the confidential, anonymous submission by employees and volunteers of the Council, of Issues regarding questionable legal, ethical and accounting or auditing matters.

The Council is committed to achieving compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. Accordingly, in order to facilitate the reporting of Issues, the Council's Committee has established the following procedures for:

- a. the receipt, retention and treatment of Issues;
- b. the confidential or anonymous submission by employees or volunteers of the Council of Issues regarding certain matters; and
- c. protection of those employees and volunteers.

**Section 2. Procedures**

**Section 2.1 Issues Submission**

Any employee or volunteer of the Council with a good-faith Issue regarding compliance with applicable laws, accounting matters, and violations of the Council's policy with regard to ethics may submit the Issue. The volunteer or employee ("Submitter") may forward an Issue on a confidential or anonymous basis to the Chair of the Finance Committee by mail, e-mail, or telephone as follows:

- a. **Via Mail:** In writing to the Chair of the Finance Committee of the Council at its corporate headquarters by regular mail as follows:

Chair, Finance Committee  
Prince William Sound Regional Citizens' Advisory Council  
3709 Spenard Road #100  
Anchorage AK 99503

Note: Envelope should be marked: "Confidential—To be opened only by Chair of PWSRCAC Finance Committee."

**b. Via Email:** Send an e-mail message to Finance Committee chair, who is listed as the Board Treasurer on the PWSRCAC Roster of Directors. For completely anonymous submission, a non-business email account should be used.

**c. Via Phone:** Call the Finance Committee chair/Board Treasurer, as listed on the PWSRCAC Roster of Directors. Be advised that speaking with the Finance Committee chair/Board Treasurer or leaving a voicemail message may not protect Submitter's anonymity. For completely anonymous submission, a non-business email account should be used.

## **Section 2.2 - - Scope of Submittable Issues**

These procedures relate to good-faith Issues regarding any questionable matter including, without limitation, the following:

- a. Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Council;
- b. Fraud or deliberate error in the recording and maintaining of financial records of the Council;
- c. Deficiencies in, or noncompliance with, the Council's internal accounting controls;
- d. Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Council;
- e. Actual or suspected violations of applicable law or regulations of the local, state or federal governments or agencies thereof;
- f. Willful and knowing misrepresentations to members of the public with regard to the Council or the activities of the Council;
- g. Willful and knowing misrepresentations to donors and entities providing grants to the Council; or
- h. Deviation from full and fair reporting of the Council's financial condition.

## **Section 2.3 - Issue Submission**

Submitter may include a telephone number in the submission at which Submitter may be contacted if Submitter so requests or if the Finance Committee determines that contact is appropriate. Note that Submitter's anonymity may not be protected if a telephone number is provided.

Any employee or volunteer of the Council may submit an Issue to the management of the Council without fear of dismissal or retaliation of any kind. Any good-faith submission of an Issue is protected by this procedure even if the Issue is, after investigation, not substantiated.

Anyone submitting an Issue must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of applicable laws, Council policy, or Council bylaws.

#### **Section 2.4 - - Issue Handling**

Upon receipt of an Issue:

- a. The Chair of the Finance Committee shall determine whether the Issue actually falls within the Scope of Submittable Issues;
- b. When possible, the Finance Committee shall acknowledge receipt of the Issue to the submitter;
- c. Issues relating to Accounting Matters shall be reviewed under Committee direction and oversight of Council's Legal Counsel ("Counsel") or such other persons as the Finance Committee determines to be appropriate;
- d. Confidentiality shall be maintained to the fullest extent possible, consistent with the need to conduct an adequate review;
- e. Issues shall be reviewed as directed below, except that the Finance Committee shall designate an alternative reviewer if a reviewer listed below is named in the Issue.
- f. Issues regarding questions of compliance with any law shall be reviewed under Finance Committee direction, by the Executive Director, and with oversight of Counsel or such other persons as the Executive Director or the President Of The Board Of Directors determines to be appropriate;
- g. Issues regarding questions of ethics shall be reviewed under Finance Committee direction, by the Executive Director, and with oversight of Counsel or such other persons as the Executive Director or the President Of The Board Of Directors determines to be appropriate, consistent with other council policies and bylaws;
- h. Prompt and appropriate corrective action shall be taken when and as warranted in the judgment of the Finance Committee; and
- i. When possible and when determined appropriate by the Finance Committee, the Submitter shall be advised of the disposition of the complaint.

#### **Section 2.5 - - Investigations and Reports**

Reports of actual or suspected violations of applicable law or policy shall be investigated promptly and in a manner intended to protect confidentiality, consistent with a full and fair investigation. The President of the Board of Directors, Counsel, the Executive Director and the Director of Administration, shall conduct, or designate other internal or external parties to conduct, the investigations. The investigating parties shall if possible directly notify concerned individuals of their findings, and

shall prepare other reports as indicated by the circumstances. A summary of all such reports shall be presented to the Finance Committee.

In the event that a report of an actual or suspected violation of applicable law or policy or retaliation involves the Executive Director or the Director of Administration, or an individual who reports directly to either of them, then that official shall not participate in the investigation and the Finance Committee shall designate an alternative person to conduct the investigation.

The Council's Financial Manager shall maintain a log of all Issues submitted under this procedure, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof with the assistance of the Finance Committee. However, if the Financial Manager is named in the Issue, the Finance Committee shall designate an alternative person to maintain the records of that Issue. Copies of Issues and the log shall be maintained in accordance with the Council's document retention policy.

### **Section 3. Retaliation**

Any Submitter who believes that he or she is being subjected to retaliation as a result of reporting an Issue should report the retaliation in accordance with Council's complaint resolution procedure for employees or for volunteers.