**Whistleblower Policy**

Bat Conservation International (BCI) and its Board of Directors, staff, interns and volunteers adhere to the highest standards of legal, ethical, professional and personal conduct. Illegal, fraudulent, dishonest or unethical actions or speech are not tolerated. As employees and representatives of BCI, we must practice honesty and integrity in fulfilling our responsibilities, comply with all applicable laws and regulations and report violations or suspected violations in accordance with this policy.

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization. All such complaints must be submitted in writing, will be taken seriously by BCI and will be investigated. If a complaint is deemed valid, immediate steps will be taken to correct the situation. The individuals who report such behaviors will be protected from any form of retaliation by the organization or its Board of Directors, staff, interns and volunteers.

Anyone filing a complaint of perceived illegal, fraudulent, dishonest or unethical conduct must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of BCI’s legal and ethical standards. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Complaints will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law, and generally only shared with those who have a need to know. This will allow BCI to conduct an effective investigation and determine what action(s) to take based on the findings of such an investigation. When warranted, BCI will work with outside investigators, including law enforcement personnel, in investigating and resolving complaints.

**Whistleblower Protection:**

No Director, employee, intern or volunteer who in good faith reports perceived illegal, fraudulent, dishonest or unethical conduct should suffer harassment, retaliation, or adverse employment consequence. A Director, employee, intern or volunteer who retaliates against someone who has reported a perceived violation in good faith is subject to discipline up to and including termination of employment.

Any Director, employee, intern or volunteer who believes that she or he has been retaliated against for filing a report of perceived illegal, fraudulent, dishonest, or unethical conduct may file a written complaint with the Senior Director of Operations who serves as BCI’s Compliance Officer. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

**PURPOSE**

- To encourage disclosure in good faith of all perceived illegal, fraudulent, dishonest or unethical conduct in connection with BCI’s finances or other aspects of its operations
- To describe the methods for Directors, employees, interns and volunteers to promptly alert BCI regarding these matters
• To protect complainants who report perceived illegal, fraudulent, dishonest or unethical conduct in good faith
• To comply with The Sarbanes Oxley Act of 2002 and other regulations set forth by BCI’s funders and partners.

DEFINITIONS:

**Fraudulent and Dishonest Conduct** includes a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include but are not limited to:
• Supplying false or misleading information on BCI’s financial statements or other public documents, including its IRS Form 990 and annual financial audit;
• Misappropriation or misuse of BCI resources, such as funds, supplies, vehicles or other assets, including embezzling, self-dealing, private inurement or other instance of BCI resources being used by anyone in the organization for personal gain or benefit;
• Pursuit of a benefit or advantage in violation of BCI’s Conflict of Interest Policy;
• Unauthorized alteration or manipulation of computer files;
• Authorizing or receiving compensation for goods that are not received or services not performed;
• Authorizing or receiving compensation for hours that are not worked;
• Paying for services or goods that are not rendered or delivered;
• Altering, destroying, forging or concealing a document, email, or electronic record or attempting to do so, with the intent to impair the document’s availability for use in an official proceeding or otherwise obstructing, influencing, or impeding any official proceeding, in violation of federal or state law or regulations; or
• Facilitating or concealing any of the above or similar actions.

**Illegal or Unethical Conduct** includes any action that does not conform with the law or with standards of conduct established by BCI. Unethical behavior can occur in relationships between employees, in the way an employee goes about his or her business or how the employee uses BCI resources. Unethical behavior can even break the law in some situations. Examples of illegal or unethical conduct include, but are not limited to:
• Inappropriate computer use;
• Time misuse;
• Bullying;
• Identity theft;
• Fraudulent use of credit cards.

Harassment and discrimination are also examples of illegal or unethical conduct. However, the BCI policy on reporting harassment or discrimination complaints does not require them to be in writing. Also, BCI allows employees who have complaints of harassment of any type, including sexual harassment, to report such conduct or incidents immediately to their immediate supervisor, the Executive Director or any member of the Management Team or if the complaint involved the Executive Director, to the Chair of the Board of Directors.

**The Sarbanes-Oxley Act of 2002** makes it a federal crime for any organization — nonprofit and for-profit — to retaliate against a “whistleblower” who reports perceived illegal or unacceptable activity. Many other federal and state employment laws also protect employees against termination of employment or
discrimination for “whistle blowing” or reporting violations of federal, state and local laws, rules and ordinances.

**REPORTING RESPONSIBILITY:**
It is the responsibility of all Directors, employees, interns and volunteers to report instances of perceived illegal, fraudulent, dishonest or unethical conduct via the procedures outlined in this Policy. Whenever a Director, employee, intern or volunteer brings forth an allegation against another individual(s), that allegation will be immediately brought to the attention of BCI’s Senior Director of Operations, who serves as the organization’s Compliance Officer. He or she will inform the Executive Director, unless such allegation involves the Executive Director. If the Compliance Officer is the subject of the complaint, the complainant or his or her supervisor will directly inform the Executive Director. If the Executive Director is the subject of the complaint, the complainant or his or her supervisor will directly inform the Chair of the Board and the Chair of the Audit Committee of the Board. In the case of the complaint being about a member of the Board of Directors, the complainant should inform the Executive Director or the Compliance Officer, who will in turn inform the appropriate Board leadership.

Complainants may, if they wish, use BCI’s Internal Anonymous Whistleblower form.

When the complainant is known, the Compliance Officer will acknowledge receipt of the reported violation or suspected violation within five (5) business days. Investigations may warrant involving independent persons such as auditors, attorneys or law enforcement.

**The Board of Directors**
The Audit Committee of the Board shall assume chief responsibility on behalf of the Board for investigating and resolving allegations of illegal, fraudulent, dishonest or unethical conduct. A Director who becomes aware of perceived illegal, fraudulent, dishonest or unethical conduct shall inform the chairs of the Board and the Audit Committee of said conduct.

Because such investigations are often sensitive and require confidentiality, it is permissible for the Executive Director or Compliance Officer to inform only the Chairs of the Board and the Audit Committee in the early stages. If the initial investigation confirms the likelihood of illegal, fraudulent, dishonest or unethical conduct, the entire Executive and Audit Committees and ultimately the full Board of Directors must be informed.

*Approved by the Board of Directors February 27, 2015*