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**WHISTLEBLOWER PROTECTION**

Approval Date: 06/2009  
Revision Date(s): 03/2010

**POLICY**

The Rotary Club of Des Moines is committed to comply with all applicable laws and regulations, accounting standards, accounting practices and audit practices. The purpose of these policies and procedures is to:

1. Ensure all members, employees, directors and officers are aware of their responsibilities with regard to reporting, receiving and responding to complaints regarding legal, regulatory, accounting, internal accounting control or auditing matters,
2. Ensure all members, employees, directors and officers are aware of their responsibilities with regard to fair treatment of those employees who make a complaint or may be the subject of a complaint described in (a) above, and
3. Encourage all members, employees, directors and officers to be accountable for their actions.

Under this policy, an employee, officer or director is encouraged to make a complaint concerning alleged improper accounting, internal accounting controls, auditing matters or violations of other state or federal laws if such person reasonably believes such improper conduct has occurred.

The organization will not discharge, demote, suspend, threaten, harass, or in any other manner discriminate against any employee in the terms and conditions of employment because the employee participated in lawful protected conduct that is designed to expose or assist with investigations of such complaints.

Specifically, employee conduct that is protected from retaliation includes:

1. Providing information to or otherwise assisting in an investigation by a federal or state regulatory or law enforcement agency, any member of Congress or committee of Congress, or any person with supervisory authority over the employees or who has the authority to investigate, discover, or terminate misconduct, where such information or investigation relates to any conduct of the employer that the employee reasonably believes constitutes a violation of specified federal fraud laws, any SEC rule or regulation, any other state or federal law relating to fraud or any other violation of state or federal law; and;
2. Filing, testifying, participating in, or otherwise assisting in a proceeding relating to alleged violations of any of the federal fraud or securities laws described in (1) above.

This policy applies to all members, employees, officers and directors of the Rotary Club of Des Moines. The organization will mandate training sessions to educate all employees as to what may constitute fraudulent activity and appropriate action to take if fraudulent activity is suspected.

**WHISTLEBLOWER PROTECTION****PROCEDURE**

1. The Executive Director will administer the whistleblower policy of the organization. The Executive Director will make the Audit Committee and the Board of Directors aware of any whistleblower reports filed concerning the organization.
2. The Executive Director will assure that the whistleblower policy and procedure is distributed to staff, volunteers, and clients. The whistleblower policy and procedure will be included in new employee orientations and ongoing training programs for employees and volunteers.
3. Scope of Complaints. Any employee or non-employee of the organization who has a complaint regarding alleged improper legal, regulatory, disclosure, accounting, internal accounting controls or auditing matters may submit a *written complaint* pursuant to these procedures (hereinafter referred to as a “Complaint”).
4. Method of Submitting Complaints. A Complaint by an employee or member of the organization may be submitted in a confidential and anonymous manner without revealing the employee’s identity. A Complaint shall be directed to the Chair of the Audit Committee or any member of the Board of Directors at the following address:

Rotary Club of Des Moines Audit Committee Chair 4214 Fleur Drive Ste. 5 Des Moines, Iowa 50321
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5. Content of Complaints. Each Complaint must be in writing to be considered, and must contain enough information and specificity to allow the Audit Committee to investigate the complaint. Complaints by non-employees must also provide a means (i.e. phone number, address, etc.) to permit the Audit Committee to follow up with the complainant if the Audit Committee or the Board of Directors considers it necessary. Complaints by employees made anonymously shall be treated confidentially to the extent possible, consistent with the need to conduct an adequate investigation.
6. Any complaint that is received by an employee, member, officer, or director of the organization other than the Chair of the Audit Committee, shall be immediately forward the complaint to the Chair of the Audit Committee.
7. Handling of Complaints/Investigation. The Audit Committee chair is responsible for receiving and evaluating each Complaint. The Audit Committee shall provide each member of the Audit Committee with copies of all complaints and accompanying documentation and shall keep the Audit Committee apprised of the status of the complaint and the investigation of same. Once the Audit Committee chair received a complaint, the chair will initiate an investigation of such complaint after consultation with corporate Counsel and shall resolve all such complaints with the input of the corporate counsel. The Audit Committee Chairperson shall provide a summary of all complaints to the Board of Directors at each regularly scheduled meeting of the board.
8. Assessment of Complaint. The Audit Committee, independent of organization management, will assess the complaint in a reasonable timeframe to determine whether the complaint requires:
  - a. Referral to the appropriate legal enforcement authorities;
  - b. Further inquiries to be made; or

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**WHISTLEBLOWER PROTECTION**

- c. Final resolution.
9. Confidentiality of a Complaint. Complaints made in accordance with this policy shall be treated confidentially to the extent possible consistent with the need to conduct an adequate investigation. Only persons who need to know shall be informed of the complaint and its contents. Employees who make or receive a complaint or who otherwise have involvement in administration of the matter, must not disclose information pertaining to the complaint, other than for the proper administration of the matter.
  10. Records Management. The Audit Committee chair shall maintain all confidential files on complaints in a secure environment and shall maintain proper records of the complaints received and the action taken on them.
  11. Protection for employees who are the subject of a complaint. Employees, members, officers, or directors who are the subject of an adverse allegation in a complaint may secure their own accounting and/or legal representation. If the employee, member, officer, or director believes the complaint is wholly without merit and submits a written request to the Organization explaining the basis of that belief, the organization may, at its absolute discretion, reimburse the employee, officer, or director for the subsequent reasonable and necessary expense of such personal representation.
  12. Employees, members, officers, or directors will always be given the opportunity to respond to an adverse allegation made about them in a complaint before any adverse finding is made.
  13. Employees, members, officers, or directors will be assumed to be innocent of any adverse allegation contained in a complaint until evidence is produced to the required standard of proof to show otherwise.
  14. Responsibilities of all Employees. All employees, members, officers, and directors should be aware of their responsibility to act legally, professionally, and fairly at all times while performing activities for the organization.