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## WHISTLEBLOWER POLICY

Friends of the Webster Public Library (the “FWPL”) requires its directors, officers, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties. All representatives of the FWPL are expected to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws and regulations.

### **Reporting Responsibility**

This Whistleblower Policy (the “Policy”) provides a means for directors, officers, employees, and volunteers of the FWPL to raise good faith concerns about behavior by or within the FWPL that is, or appears to be, illegal, fraudulent, dishonest, unethical, or in violation of any adopted policy of the FWPL (a “Suspected Violation”). It is the responsibility of all directors, officers, employees, and volunteers to comply with this Policy and to report Suspected Violations in accordance with the procedures set forth in this Policy.

A Suspected Violation may involve directors, officers, employees, volunteers, accountants, auditors, consultants, vendors, or other third parties. Examples of Suspected Violations which should be reported under this Policy include, but are not limited to: violations of federal, state, or local laws or regulations; fraud; theft; embezzlement; bribery; kickbacks; payment for services that are not rendered or goods that are not delivered; self-dealing; private inurement or private benefit (e.g., the FWPL’s assets being used for personal gain or benefit); destroying, altering, concealing or falsifying a document, or attempting to do so, with the intent to impair the document’s availability for use in an official proceeding; accounting or auditing irregularities, including providing false information to, or withholding material information from, the FWPL’s auditors, or supplying false or misleading information on the FWPL’s financial documents, federal tax returns (Form 990), or filings with state agencies; violations of ethical standards or corporate policies adopted by the FWPL; or planning, facilitating, or concealing any of the above.

In addition, actions which have not been taken and which a person believes are required to be taken to comply with laws, regulations, or corporate policies, are also Suspected Violations within the meaning of this Policy and should be reported.

### **Confidentiality**

Reports of Suspected Violations will be kept confidential to the extent possible, consistent with the need to conduct a fair and adequate investigation and take necessary corrective action.

### **No Retaliation**

No director, officer, employee, or volunteer who in good faith reports a Suspected Violation or who cooperates with an investigation of such a report (whether by the FWPL, its agents, or

auditors, or by any law enforcement officials, government, or regulatory agency) shall suffer intimidation harassment, discrimination, retaliation, or, in the case of an employee, adverse employment consequences, because of such report. Any person who retaliates against someone who has reported a Suspected Violation in good faith will be subject to appropriate discipline and corrective action, up to and including termination of employment or volunteer status, or removal from office or the board.

Notwithstanding anything contained herein to the contrary, this Policy is not an employment contract and does not modify the employment relationship between the FWPL and its employees, nor does it change the fact that employees of the FWPL are employees at will. Nothing contained herein provides any director, officer, employee, or volunteer with any additional rights or causes of actions, other than those provided by Section 1107 of the Sarbanes-Oxley Act of 2002.

### **Oversight of Policy and Designation of Compliance Officer**

A duly authorized committee of the Board shall oversee the implementation of and compliance with this Policy (the “Implementation Committee”). The Chair of the Implementation Committee is designated as the Compliance Officer responsible for investigating and overseeing the resolution of all reported complaints concerning Suspected Violations, in accordance with the procedures set forth in this Policy.

### **Reporting Procedure**

Any person may report a Suspected Violation, either in writing or verbally. The report should include any available documentation to support a reasonable basis for the allegation(s) and to assist in investigating the complaint.

Reports of Suspected Violations may be made anonymously. Anonymous reports should be detailed to the greatest extent possible, as follow up questions will not be possible.

All reports of Suspected Violations should be directed to the Compliance Officer. If the Compliance Officer is the subject of the Suspected Violation, or if a person is not comfortable reporting a Suspected Violation to the Compliance Officer or is unsatisfied with the response of the Compliance Officer, the person is encouraged to instead speak with any board member with whom he or she is comfortable. In such cases, the manager to whom the Suspected Violation is reported shall in turn report such Suspected Violation to the Compliance Officer, unless the Compliance Officer is the subject of the report, in which case the manager shall submit the report to the Implementation Committee. If the Compliance Officer is the subject of the report, the Implementation Committee shall designate someone to act in place of the Compliance Officer and all references to the Compliance Officer in this Policy shall be applicable to such designee. Such report shall include a statement as to whether the Suspected Violation was reported first to the Compliance Officer; if it was not, the report shall indicate why.

Persons who report Suspected Violations are not responsible for investigating the activity or for determining fault or corrective measures.

Although a person is not expected to prove the truth of the allegation(s) asserted in his or her report, she or he must demonstrate reasonable grounds for concern and act in good faith. No investigation will be made of unspecified wrongdoing or broad allegations. A report that proves to be unsubstantiated and to have been made maliciously or with the knowledge that such allegations were false will be viewed as a serious offense.

### **Handling Reports of Suspected Violations**

Unless the report is submitted anonymously or there are overriding legal or public interest concerns, the Compliance Officer will provide the person who made the report an acknowledgment of receipt of his or her report within ten business days.

All reports will be promptly investigated and resolved by or under the direction of the Compliance Officer. Depending on the Compliance Officer's determination of the seriousness or severity of the report, the Compliance Officer may resolve a report without consulting others; discuss such report with the Implementation Committee, any other Board Committee(s), or the Board of Directors before taking action; or refer the matter to the Board of Directors for action. The Compliance Officer may delegate the responsibility to investigate a report to one or more employees of the FWPL, or to any other individual, including persons not employed by the FWPL; provided that the Compliance Officer may not delegate such responsibility to an individual who is the subject of such report, or in a manner that would compromise the identity of a person who made a report anonymously, the confidentiality of the report, or the confidentiality of the investigation.

Appropriate corrective action will be taken if warranted by the investigation.

On at least a quarterly basis, the Compliance Officer shall provide the Implementation Committee a written report identifying all reports of Suspected Violations made under this Policy during the preceding quarter or indicating that no such reports were made. The Compliance Officer shall also report to the full Board of Directors at least annually regarding such reports. Records of all reports and investigations shall be maintained in accordance with the FWPL's record retention policy.

### **Questions and Distribution**

Any questions, concerns, or suggestions regarding this Policy should be addressed to the Compliance Officer.

Copies of this Policy shall be distributed to all directors, officer, employees and volunteers providing substantial services to the FWPL. The FWPL may choose to satisfy this distribution requirement by posting the Policy on its website or at its offices in a conspicuous location accessible to employees and volunteers.

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Adopted by the Board of Directors of the Friends of the Webster Public Library on June 19,2019

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