

Friends of the Little Miami State Park

Whistle Blower Policy

General

Code of Ethics and Conduct ("Code") of The Friends of the Little Miami State Park (hereafter "FLMSP") requires employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the FLMSP, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations

Reporting Responsibility

It is the responsibility of all employees and volunteers to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

No Retaliation

No employee or volunteer who, in good faith, reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee or volunteer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or volunteer status. This Whistleblower Policy is intended to encourage and enable employees, volunteers and others to raise serious concerns within FLMSP prior to seeking resolution outside the FLMSP.

Compliance Officer

The Vice President of the Board is FLMSP's Compliance Officer and is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, shall advise the President of the Board and/or the Audit Committee. The Compliance Officer has direct access to the Audit Committee of the Board and is required to report to the Audit Committee at least annually on compliance activity. The FLMSP's Compliance Officer is the chair of the Audit Committee.

Reporting Violations

The Code addresses the FLMSP's open door policy and suggests that employees and volunteers share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's or volunteer's supervisor is in the best position to address an area of concern.

However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with anyone in management whom you are comfortable in approaching including the Compliance Officer. If you are not satisfied with the Compliance Officer's response, you are encouraged to speak with the President.

Supervisors and managers are required to report suspected violations of the Code of Conduct to the Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following

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the FLMSP's open door policy, individuals should contact the President of the Board directly.

Accounting and Auditing Matters

The Audit Committee of the Board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the Audit Committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. 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.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.