

CAMP GOOD DAYS AND SPECIAL TIMES, INC.

**WHISTLE-BLOWER
CODE OF CONDUCT POLICY**

The New York State Not-for-Profit Corporation Law requires certain non-profit corporations to adopt policies on internal reporting mechanisms. Camp Good Days and Special Times, Inc. (the “Corporation”) has adopted this Whistle-Blower/Code of Conduct Policy to satisfy the New York State requirements.

Whistle-Blower/Code of Conduct Policy

In keeping with the policy of maintaining the highest standards of conduct and ethics, the Corporation will investigate any (a) suspected fraudulent or dishonest use or misuse of the Corporation’s resources or property; or (b) suspected violation of corporate policy by staff, board members, consultants or volunteers. The Corporation is committed to maintaining the highest standards of conduct and ethical behavior and promotes a working environment that values respect, fairness and integrity. All staff, board members and volunteers shall act with honesty, integrity and openness, and shall comply with all corporate policies, in all their dealings as representatives for the organization. Failure to follow these standards will result in disciplinary action including possible termination of employment, dismissal from one’s board or volunteer duties and possible civil or criminal prosecution if warranted.

This policy shall be distributed to all directors, officers, employees and volunteers who provide substantial services¹ to the Corporation.

Staff, board members, consultants and volunteers are encouraged to report suspected fraudulent or dishonest conduct (i.e. to act as “whistle-blower”), pursuant to the procedures set forth below.

Reporting

The Corporation has designated the President to act as administrator of this policy.² Such individual shall report any actions taken pursuant to this policy to the Audit Committee.³

A person’s concerns about possible fraudulent or dishonest use or misuse of resources or property or violation of corporate policies should be reported to his or her supervisor or, if suspected by a volunteer, to the staff member supporting the volunteer’s work. If for any reason a person finds it difficult to report his or her concerns to a supervisor or staff member supporting the volunteer’s work, the person may report the concerns directly to the Executive Director. Alternately, to facilitate reporting of suspected violations where the reporter wishes to remain anonymous, a written statement may be submitted anonymously to one of the individuals listed above.

¹ The Act does not define substantial services. The Corporation can either distribute to all volunteers or define what “substantial services” means for purposes of distribution of the policy. Such decision should be documented in the resolution adopting this policy.

² Any employee, director or officer may be appointed administrator.

³ Individual who administers the policy can also report to the Board (independent directors only).

Definitions

Baseless Allegations: Allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action by the Corporation, and/or legal claims by individuals accused of such conduct.

Fraudulent or Dishonest Conduct: 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:

- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- fraudulent financial reporting;
- pursuit of a benefit or advantage in violation of the Corporation's Conflict of Interest Policy;
- misappropriation or misuse of the Corporation's resources, such as funds, supplies, or other assets;
- authorizing or receiving compensation for goods not received or services not performed; and
- authorizing or receiving compensation for hours not worked

Whistle-Blower: An employee, consultant or volunteer who, in good faith, informs a supervisor or the Executive Director about an activity relating to the Corporation which that person believes to be fraudulent, dishonest or in violation of corporate policy.

Rights and Responsibilities

Supervisors

Supervisors are required to report suspected fraudulent or dishonest conduct or violations of corporate policy to the Executive Director.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- baseless allegations;
- premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation; and
- violations of a person's rights under law

Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is critical. Supervisors, while appropriately concerned about "getting to the bottom" of such issues, should not in any circumstances perform any investigative or other follow up steps on their own. Accordingly, a supervisor who becomes aware of suspected misconduct:

- should not contact the person suspected to further investigate the matter or demand restitution.
- should not discuss the case with attorneys, the media or anyone other than the Executive Director.

- should not report the case to an authorized law enforcement officer without first discussing the case with the Executive Director.

Investigation

All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings will be communicated back to the reporting person and his or her supervisor. Investigations may warrant investigation by an independent person such as auditors and/or attorneys.

Whistle-Blower Protection

The Corporation will protect whistle-blowers as defined below.

- The Corporation will use its best efforts to protect whistle-blowers against intimidation, harassment, discrimination, or other retaliation. In the case of whistle-blowers who are employees, the Corporation will use its best efforts to protect such persons from adverse employment consequences in connection with whistle-blowing complaints. Whistle-blowing complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this means that whistle-blower complaints will only be shared with those who have a need to know so that the Corporation can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistle-blower complaint, such persons may also have right to know the identity of the whistle-blower.)
- Employees, consultants and volunteers of the Corporation may not retaliate against a whistle-blower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistle-blower's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistle-blowers who believe that they have been retaliated against may file a written complaint with the Executive Director. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation 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.
- Whistle-blowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).