

CNGA Whistleblower Policy

Approved April 23, 2021 by the CNGA Board of Directors

General

The California Native Grasslands Association (CNGA) requires Directors, other volunteers, contractors, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Contractors, employees, and representatives of CNGA must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of this Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by contractors, employees, directors, officers, and other stakeholders of CNGA on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by CNGA regarding accounting, internal controls, or auditing matters.
- The protection of Directors, volunteers, contractors, and employees reporting concerns from retaliatory actions.

Reporting Responsibility

Each Director, volunteer, contractor, and employee of CNGA has an obligation to report questionable accounting, noncompliance with applicable laws, and/or nonconformity with high standards of business and personal ethics.

Authority of Audit Committee

The Executive Committee shall perform the duties of an Audit Committee, and as such has the responsibility to investigate reported concerns and make appropriate recommendations to the Board of Directors regarding those reported concerns. The Chair of the Executive Committee (i.e., the Board President) is also the Chair of the Audit Committee.

No Retaliation

This Policy is intended to encourage and enable Directors, volunteers, contractors, and employees to raise concerns within CNGA for investigation and appropriate action. With this goal in mind, no Director, volunteer, contractor, or employee who, in good faith, reports a concern shall be subject to retaliation or, in the case of a contractor or employee, adverse employment consequences. Moreover, a volunteer, contractor, or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

Any Director, contractor, volunteer, or employee with a concern should submit this concern in writing to the Board President, who serves as the chair of the Audit Committee. The concern may be submitted anonymously. If the Board President is the subject of the concern, the concern may be

submitted to any member of the Audit Committee. If a member of the Audit Committee is the subject of concern, that member must recuse him- or herself from all discussions, votes, and/or actions surrounding the concern.

Handling of Reported Violations

The Audit Committee shall address all reported concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the concern within five business days, if possible. Anonymously submitted concerns will not receive acknowledgement of receipt.

All reported concerns will be promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the reported concern.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of law, or a violation of business and/or personal ethics. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.