



## PATH International Whistleblower Policy

### Purpose

PATH Intl. requires its trustees, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. In line with this commitment, and PATH Intl.'s commitment to open communication, this policy aims to provide an avenue for trustees, officers, employees, volunteers and members to raise concerns with the reassurance that they will be protected from any reprisals for whistleblowing on potential ethical violations. This whistleblower policy is intended to ensure protections for individuals who raise concerns regarding:

- incorrect financial reporting;
- unlawful activity;
- activities that do not comply with PATH Intl. policy;
- or
- activities that are construed as improper or unethical.

### Safeguards

**Harassment or Victimization** - Harassment or victimization for reporting concerns under this policy will not be tolerated. No trustee, officer, employee, volunteer or member who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. A trustee, officer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline. This whistleblower policy is intended to encourage and enable officers, trustees, employees, volunteers or members to raise serious concerns within the organization prior to seeking resolution outside of the organization.

**Confidentiality** - Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**Anonymous Allegations** - This policy encourages trustees, employees, officers, volunteers and members to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be reviewed appropriately and consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

*Good Faith Allegations* - Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation.

### **Procedure: 1. Process for Raising a Concern**

*Reporting* - The whistleblowing procedure is intended to be used for serious and sensitive issues. Such concerns including those relating to financial reporting or unethical or illegal conduct should be reported in writing directly to the PATH Intl. CEO or the President of the PATH Intl. Board of Trustees. Should the concern involve the CEO or the President of the Board, your concerns should be reported directly to the president-elect, another trustee or the audit chair. If your complaint concerns the board of trustees as a whole, you should contact the chair of the grievance committee, who is not a PATH Intl. employee or trustee. PATH Intl.'s outside general counsel will be consulted as deemed appropriate by the board of trustees or the grievance committee. All reports will be promptly investigated and appropriate corrective action will be taken, if warranted by the investigation. Concerns should be reported within one year of the event.

*Employment-related* concerns for employees should continue to be reported through the channels outlined in the PATH Intl. employee handbook.

*Timing* - The earlier a concern is expressed, the easier it is to take action.

*Evidence* - Although the complainant is not expected to prove the truth of an allegation, the complainant should be able to demonstrate to the person contacted that the report is being made in good faith.

### **Procedure: 2. How the Report of Concern Will Be Handled**

The action taken by PATH Intl. in response to a report of concern under this policy will depend on the nature of the concern. The executive committee of the PATH Intl. Board of Trustees shall receive information on each report of concern, investigate the allegations and report to the full board of trustees for it to determine whether any action should be taken. The board of trustees may consult PATH Intl.'s outside general counsel as necessary. The board of trustees' decision will be final. In the event the complaint concerns the entire board, the grievance committee shall investigate and make recommendations and report said recommendations to the membership.

*Initial Inquiries* - Initial inquiries will be made to determine whether an investigation is appropriate and the form that it should take. Some concerns may be resolved without the need for investigation.

*Further Information* - The amount of contact between the complainant and the person or persons investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from or provided to the person reporting the concern.

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## Illustrative Types of Concerns

The following is a **nonexhaustive** list of the kinds of improprieties that should be reported:

- Supplying false or misleading information on PATH Intl. financial or other public documents, including the Form 990.
- Providing false information to or withholding material information for PATH Intl. Board of Trustees, its auditors, tax preparers or legal counsel.
- Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any records that may be connected to an official proceeding, in violation of federal or state law or regulations.
- Embezzling, private inurement and private benefit.
- Paying for goods or services that are not rendered or delivered.
- Using remarks or actions of a sexual nature that are not welcome and are likely to be viewed as personally offensive, including sexual flirtations; unwelcome physical or verbal advances; the display of sexually suggestive objects, cartoons or pictures; and physical contact of a sexual or particularly personal nature.
- Using remarks or actions outside of one's job responsibilities to influence the outcome of a center's accreditation or an instructor's certification.
- Using epithets, slurs, negative stereotyping, and threatening, intimidation, or hostile acts that relate to race, color, religion, gender, national origin, age or disability.
- Violating PATH Intl. Code of Ethics, Conflict-of-Interest Policy, Harassment Policy, or Equal Employment Opportunity Policy.

If you have any questions regarding this policy, please contact PATH Intl. CEO at (303) 452-1212.