

Whistleblower Policy – ADOPTED August 24, 2009

General

The Mount Baker Community Club (MBCC) requires directors, volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the MBCC Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection from retaliatory actions for those directors, volunteers, and employees who report concerns or complaints.

Reporting Responsibility

In accordance with this Whistleblower Policy, each director, volunteer, and employee of MBCC has an obligation to report: (a) questionable or improper accounting or auditing matters; and (b) violations and suspected violations of MBCC's Code (hereinafter collectively "Concerns").

Authority of Executive Committee

All reported Concerns shall be forwarded to the Executive Committee in accordance with the procedures set forth herein. The Executive Committee shall be responsible for: (a) investigating all reported Concerns; and (2) making appropriate recommendations to the Board of Directors with respect to all reported Concerns.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer 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

Employees

Employees should first discuss any Concern with their immediate supervisor. If, after speaking with his or her supervisor, an individual continues to have reasonable grounds to believe the Concern is valid, or if the individual is uncomfortable speaking directly with her or her supervisor, the individual should report the Concern to any two members of MBCC's Executive Committee. If the Concern was reported orally to these individuals, they shall, with assistance from the reporting individual, document the Concern in writing. The two Executive Committee members shall promptly report the Concern to the Chair of the Board. The Executive Committee has the specific and exclusive responsibility to investigate all Concerns, unless the Concern relates to the entire Executive Committee or the Chair of the Board. If the two Executive Committee members, for any reason, do not promptly forward the Concern to the Chair of the Board, the reporting individual should directly report the Concern to the Chair of the Board. Contact information for Members of the Executive Committee, including the Chair of the Board, shall be made

available to every MBCC employee. Concerns may be also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Board.

If the Concern relates to an individual's immediate supervisor, the individual shall report the concern directly to two members of the Executive Committee, as set forth above. If the Concern relates to the Chair of the Board, the complaint should be reported to a member of the Executive Committee of the Board. If the Concern relates to all or a majority of the Executive Committee, the individual shall report the Concern to a Board member not part of the Executive Committee. In the event a Concern relating to all or a majority of the Executive Committee is reported to such a Board member, that Board member shall work with the Chair of the Governance Committee to appoint a committee to investigate the Concern and report back to the full Board of Directors.

Directors and Volunteers

Directors and volunteers shall submit Concerns in writing directly to the Chair of the Board. Contact information for the Chair of the Board may be obtained from the Treasurer, a MBCC staff member, or MBCC board member. If the Concern relates to the Chair of the Board, the Concern shall be submitted to any other member of the Executive Committee. In the event the Concern relates to all or a majority of the Executive Committee, the Concern shall be submitted to the Chair of the Board.

Handling of Reported Violations

The Executive Committee shall address all reported Concerns. The Chair of the Board shall immediately notify the Executive Committee of any such report. If a reported Concern relates to any member of the Executive Committee, any such person shall not be informed of the Concern unless the Executive Committee needs to disclose the Concern to complete its investigation and/or action is taken by the Board of Directors. The Chair of the Board shall notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Executive 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. It will not be possible for a follow-up with a Concern submitted anonymously.

The Executive 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 allegations.

Acting in Good Faith

Any person reporting a Concern must act in good faith and have reasonable grounds for believing that the information disclosed indicates either an improper accounting or auditing practice or a violation of the Codes. The act of making allegations that were made maliciously, recklessly, or with knowledge that the allegations are false, will be viewed as a serious 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 termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

