

WHISTLEBLOWER POLICY

General

The Baltimore Humane Society requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Baltimore Humane Society, 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 directors, officers and employees to comply and to report violations, or suspected violations, of the Standard of Conduct and/or accounting policies, in accordance with the Whistleblower Policy.

No Retaliation

No director, officer or employee who in good faith reports a violation of the Standard of Conduct and/or accounting policies shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation of the Standard of Conduct and/or accounting policies in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Baltimore Humane Society prior to seeking resolution outside the Baltimore Humane Society.

Reporting Violations of the Standard of Conduct and/or Accounting Policies

The Baltimore Humane Society's open door policy encourages employees to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee'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 a senior management role whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Standard of Conduct and/or accounting policies to the Compliance Officer (Baltimore Humane Society Board's Treasurer), who has specific and exclusive responsibility to investigate all reported violations of the Standard of Conduct and/or accounting policies. For suspected fraud, or when you are not satisfied or uncomfortable with following the Baltimore Humane Society's open door policy, individuals should contact the Compliance Officer directly at compliance@bmorehumane.org.

Compliance Officer

The Baltimore Humane Society Board's Treasurer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Standard of Conduct and/or accounting policies and, at his/her discretion, shall advise the Executive Director and/or the finance committee. The Compliance Officer has direct access to the finance committee of the board of

directors and is required to report to the finance committee at least annually on compliance activity. The Baltimore Humane Society's Compliance Officer is the chair of the finance committee, and can be contacted by emailing compliance@bmorehumane.org.

Accounting and Auditing Matters

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

Acting in Good Faith

Anyone filing a complaint concerning a violation, or suspected violation, of the Standard of Conduct and/or accounting policies must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Standard of Conduct and/or accounting policies. 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, of the Standard of Conduct and/or accounting policies may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations of the Standard of Conduct and/or accounting policies will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

When appropriate the Compliance Officer will notify the sender and acknowledge receipt of the reported violation, or suspected violation, of the Standard of Conduct and/or accounting policies. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.