

## **GEAUGA COUNTY AGRICULTURAL SOCIETY**

### **WHISTLEBLOWER POLICY**

#### General:

The Geauga County Agricultural Society expects its directors and officers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the 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 report violations or suspected violations in accordance with this Whistleblower Policy and Ohio's Whistleblower Code.

#### No Retaliation:

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse consequence. A director, officer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of their duties. The Whistleblower Policy is intended to encourage and enable any related or interested party to raise serious concerns within the Society prior to seeking resolution outside the Society.

#### Reporting Violations:

The Code addresses the Society's open door policy and suggests that all parties share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the Secretary or the Treasurer is in the best position to address an area of concern. However, if someone is not comfortable speaking with the Secretary or the Treasurer or they are not satisfied with the response from either or both parties, they are encouraged to speak with the President of the Society who has the specific responsibility to investigate all reported violations. For suspected fraud, or when someone is not satisfied or is uncomfortable with the President's response the Immediate Past President should be contacted. In these cases the Immediate Past President shall have the responsibility to investigate any suspected violations.

#### Compliance Officer:

The Board President shall serve as the Society's Compliance Officer and is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the Board of Directors and/or the Executive Committee. The Compliance Officer shall have direct access to the Executive Committee of the Board of Directors and is required to report to the Executive Committee at least annually on any compliance activity.

#### Accounting and Audition Matters:

The Executive Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Office shall immediately notify the Executive 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 Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. 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 offense.

Confidentiality:

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations:

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.