



## WHISTLEBLOWER POLICY

### Introduction:

The Sarbanes-Oxley Act amended the Federal criminal code to create or enhance penalties for retaliating against whistleblowers while a Federal investigation is underway. These changes to the criminal code apply to all business entities, including nonprofit organizations, their board members, and employees.

### Policy:

D&R Greenway Land Trust (“D&R Greenway”) is committed to facilitating open and honest communications relevant to its governance, finances, and compliance with all applicable laws and regulations. D&R Greenway requires trustees, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of D&R Greenway must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This Whistleblower Policy (“the Policy”) reflects the practices and principles of behavior that support this commitment. It is important that D&R Greenway be apprised about unlawful or improper workplace behavior including, but not limited to, any of the following conduct:

- theft;
- financial reporting which is fraudulent, intentionally misleading or negligent in any manner;
- improper or undocumented financial transactions;
- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- improper destruction of records;
- improper use of D&R Greenway assets, including, but not limited to its funds, supplies, intellectual property and other assets;
- improper access and or use of confidential donor information;
- authorizing or receiving compensation for goods not received or services not performed;
- violations of D&R Greenway’s Conflict of Interest Policy;
- any other improper occurrence regarding cash, financial procedures, or reporting;
- any abuse of or discrimination against a D&R Greenway employee, client, vendor or person connected with D&R Greenway; and
- failure by D&R Greenway to provide reasonable accommodation for disability or religious belief.

D&R Greenway requests the assistance of every trustee, other volunteer and employee who has a reasonable belief or suspicion about any improper transaction. D&R Greenway values this input and each trustee, volunteer and employee should feel free to raise issues of concern, in good faith, without fear of retaliation. Trustees, volunteers and employees will not be disciplined, demoted, lose their jobs, or be retaliated against for asking questions or voicing concerns about conduct of this sort. While D&R Greenway may have separate policies which cover harassment and employment discrimination, this Whistleblower Policy applies to these situations to encourage the reporting of such wrongful actions against D&R Greenway’s interest. Employees and other interested persons are encouraged to report any such improprieties without fear of retaliation or intimidation.

D&R Greenway will investigate any possible fraudulent or dishonest use or misuse of D&R Greenway's resources, or abuse, discrimination or a failure to provide reasonable accommodation, by management, staff, or volunteers. D&R Greenway will take appropriate action against anyone found to have engaged in fraudulent, dishonest, abusive or discriminatory conduct, including disciplinary action by D&R Greenway, or civil or criminal prosecution when warranted.

Therefore, all members of D&R Greenway staff, trustees and other volunteers are encouraged to report possible fraudulent, abusive, discriminatory, or dishonest conduct (*i.e.*, to act as a "whistleblower"), pursuant to the procedures set forth below.

### **Reporting Responsibility:**

Each trustee, volunteer, and employee of D&R Greenway has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting, financial or auditing matters, and (b) violations and suspected violations of D&R Greenway policies or any unlawful or improper workplace conduct (hereinafter collectively referred to as "Concerns").

### **Authority of Board:**

All reported Concerns will be forwarded to the Board in accordance with the procedures set forth herein. The Board shall be responsible for investigating and taking appropriate action with respect to all reported Concerns.

### **No Retaliation:**

This Whistleblower Policy is intended to encourage and enable trustees, volunteers, and employees to raise Concerns for investigation and appropriate action. With this goal in mind, no trustee, 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 should first discuss their Concern with the President & CEO. In addition, if the individual is uncomfortable speaking with the President & CEO, or the President & CEO is a subject of the Concern, the individual should report his or her Concern directly to the Chair of the Board of Trustees.

If the Concern was reported orally to the President & CEO, the reporting individual, with assistance from the President & CEO, shall reduce the Concern to writing. The President & CEO is required to promptly report the Concern to the Chair of the Board, which has specific responsibility to investigate all Concerns. If the President & CEO, for any reason, does not promptly forward the Concern to the Board, the reporting individual should directly report the Concern to the Chair of the Board of Trustees. Contact information for the Chair of the Board of Trustees may be obtained through the President & CEO. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Board.

Trustees and other volunteers should submit Concerns in writing directly to the Chair of the Board. Contact information for the chair of the Board may be obtained from the President & CEO.

### **Handling of Reported Violations:**

The Board shall address all reported Concerns. The Chair of the Board shall immediately notify the full Board, and the President & CEO of any such report. The Chair of the Board will notify the reporter 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 Board, or any other appropriate Committee of the Board and appropriate corrective action will be recommended to the Board of Trustees, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the reporter for resolution of the Concern.

The Board has the authority to retain outside legal counsel, accountants, private investigators, any other resource, or refer to another appropriate Committee of the Board of Trustees, as deemed necessary to conduct a full and complete investigation of the allegations.

### **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 D&R Greenway policies. 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.

### **Rights and Responsibilities of Employees:**

#### Whistleblower Protection

D&R Greenway will protect whistleblowers as follows:

- D&R Greenway will use its best efforts to protect whistleblowers against retaliation. All complaints by whistleblowers will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this practice means that whistleblower concerns will only be shared with those who have a need to know in order to conduct an effective investigation. (Should disciplinary or legal action be taken against a person or persons as a result of a whistleblower complaint, such persons may also have a right to know the identity of the whistleblower.)
- A whistleblower shall not be subject to retaliation. No punishment for reporting issues will be allowed, even if the claims are unfounded; a reasonable belief or suspicion that unlawful or improper workplace behavior has occurred is enough to create a protected status for the whistleblower. No action can be taken against the whistleblower with the intent or effect of adversely affecting the terms or conditions of the whistleblower's employment, including but not

limited to threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages. Whistleblowers who believe that they have been retaliated against may file a written complaint with the Board Chair. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation does not prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

- Whistleblowers must be cautious to avoid baseless allegations, which are allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action by D&R Greenway, and /or legal claims by individuals accused of such conduct.

### **Posting and Notification:**

This policy is to be posted in D&R Greenway's offices, included in the Employee Manual, posted on D&R Greenway's website, and communicated to all new staff and board members as part of their orientation. In addition, each year, after the Chair of the Board has been selected, the President & CEO will have the responsibility of updating the contact information below for both of those individuals and then sending the policy with the updated contact information to all staff and the Board of Trustees. This policy shall also be available to volunteers upon request.

#### **Brian Breuel, Chairman**

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#### **Linda J. Mead, President & CEO**

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## New Jersey Conscientious Employee Protection Act (“Whistleblower Act”)

1. New Jersey law prohibits an employer from taking any retaliatory action against an employee because the employee does any of the following:

- a. Discloses, or threatens to disclose, to a supervisor or to a public body an activity, policy or practice of the employer or another employer, with whom there is a business relationship, that the employee reasonably believes is in violation of a law, or a rule or regulation issued under the law, or, in the case of an employee who is a licensed or certified health care professional, reasonably believes constitutes improper quality of patient care;
- b. Provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into any violation of law, or a rule or regulation issued under the law by the employer or another employer, with whom there is a business relationship, or, in the case of an employee who is a licensed or certified health care professional, provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into quality of patient care: or
- c. Provides information involving deception of, or misrepresentation to, any shareholder, investor, client, patient, customer, employee, former employee, retiree or pensioner of the employer or any governmental entity.
- d. Provides information regarding any perceived criminal or fraudulent activity, policy or practice of deception or misrepresentation which the employee reasonably believes may defraud any shareholder, investor, client, patient, customer, employee, former employee, retiree or pensioner of the employer or any governmental entity.
- e. Objects to, or refuses to participate in, any activity, policy or practice which the employee reasonably believes:
  - 1) Is in violation of a law, or a rule or regulation issued under the law or, if the employee is a licensed or certified health care professional, constitutes improper quality of patient care;
  - 2) Is fraudulent or criminal; or
  - 3) Is incompatible with a clear mandate of public policy concerning the public health, safety or welfare or protection of the environment. N.J.S.A. 34:19-3.

2. The protection against retaliation, when a disclosure is made to a public body, does not apply unless the employee has brought the activity, policy or practice to the attention of a supervisor of the employee by written notice and given the employer a reasonable opportunity to correct the activity, policy or practice. However, disclosure is not required where the employee reasonably believes that the activity, policy or practice is known to one or more supervisors of the employer or where the employee fears physical harm as a result of the disclosure, provided that the situation is emergency in nature.

### CONTACT INFORMATION

D&R Greenway has designed the following contact person  
To receive written notifications, pursuant to paragraph 2 above (N.J.S.A. 34:19-4)

Linda J. Mead, President & CEO  
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One Preservation Place  
Princeton, New Jersey 08540