

WHISTLEBLOWER POLICY

Hazard Library Association is committed to operating in an environment of honesty and integrity and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing. The library prohibits fraudulent practices by any of its trustees, officers, employees, or volunteers and expects its trustees, officers, employees, and volunteers to conduct themselves in accordance with law, regulation, library policies, and procedures.

Hazard Library Association hereby establishes a policy against unlawful or fraudulent conduct and outlines a procedure for employees to report actions that a trustee or employee reasonably believes violates a law or regulation, or that constitutes fraudulent accounting or other practices. This policy applies to any matter which is related to the library's business and does not relate to private acts of an individual not connected to the business of Hazard Library Association.

Definitions

Fraudulent or Dishonest Conduct:

Action or failure to act with the intention of obtaining an unauthorized benefit, including, but not limited to:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of files
- Fraudulent financial reporting
- Misappropriation or misuse of resources, such as funds, supplies, or other assets
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked
- Theft at the Point of Sale

Whistleblower:

Any Hazard Library Association employee, consultant, volunteer, or member of the Hazard Library Association Board of Trustees, OR an employee, consultant, or volunteer who *informs* Hazard Library Association through the process described below, of an activity relating to Hazard Library Association, that the person believes to be fraudulent or dishonest.

Reporting

Any concern about actual or potential fraudulent or dishonest conduct shall be reported either to the Library Director or to a Trustee. A person reporting a concern may request anonymity, but where a concern is reported anonymously, it must be reported in writing and sent to the Library Director or Library Board of Trustees.

The Library Director shall report any actual or potential fraudulent or dishonest conduct to the President of the Hazard Library Association Board of Trustees, or to another Board Member. Any person reporting, receiving or knowing of a report shall take reasonable care to avoid:

- Baseless allegations
- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- Violations of a person's legal rights

Investigation

Upon receiving a report of actual or potential fraudulent or dishonest conduct, the Hazard Library Association Board of Trustees shall review and analyze the report, and shall document the receipt, retention, investigation, and outcome of the report. The Board of Trustees shall take appropriate corrective action, if necessary, and shall communicate its conclusion to the reporting person. At its discretion, the Board of Trustees may include investigation by independent persons such as, but not limited to, auditors and/or attorneys.

Whistleblower Protection

Hazard Library Association will not retaliate against an employee in the terms and conditions of employment because that employee:

- (a) reports, in good faith, to a supervisor, the executive director, the Board of Trustees, or to a federal, state or local agency what the employee believes, in good faith, to be a violation of the law; or
- (b) participates, in good faith, in any resulting investigation or proceeding, or
- (c) exercises his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect the employee's rights.

Neither Hazard Library Association nor any Board Member nor any employee, consultant or volunteer, may retaliate against a Whistleblower for a report of fraudulent or dishonest conduct. However, any allegations that prove to be unfounded and were made maliciously or with prior knowledge that such allegations were false will be subject to serious disciplinary action by Hazard Library Association.

Whistleblowers who believe that they have been retaliated against may file a written report with the President of the Board. The Hazard Library Association Board of Trustees shall promptly investigate any report of retaliation, and take any appropriate corrective measures.

Hazard Library Association may take disciplinary action (up to and including termination) against an employee, officer, trustee, or volunteer who, in the Board of Trustee's assessment, has engaged in retaliatory conduct in violation of this policy or has violated the provisions of this policy.

Approved: 03/07/2020

**APPENDIX
XXXXX
WHISTLEBLOWER**

**A
LIBRARY
POLICY**

ACKNOWLEDGEMENT/CERTIFICATION

(To be completed by Trustees, Officers, and Employees)

I, _____, hereby certify that:

1. I have received a copy of the XXXXX Library's Whistleblower Policy (the "Policy");
2. I have read and understand the Policy; and
3. I agree to comply with the Policy.

Signature: _____

Date: _____

Approved by the XXXXX Library Board of Trustees xx-xx-xxxx

The XXXXXX Library Board of Trustees reserves the right to amend this policy with no prior notice.