



# Whidbey Animals Improvement Foundation Personnel Policies

Section: **Employee Relations**  
Policy: **Complaint Procedures for Financial and Accounting**  
Policy Number: **3.14.1**  
Effective Date: **11/15/17** Revised:

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## **COMPLAINT PROCEDURES FOR FINANCIAL, ACCOUNTING AND AUDIT MATTERS**

### **Purpose of Policy**

Whidbey Animals' Improvement Foundation ("WAIF") is committed to fair, accurate and transparent accounting of its financial matters and expects all employees, officers, directors and agents to act in accordance with the highest ethical standards in the performance of their responsibilities. It requires full compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. WAIF relies on all employees, officers, directors, volunteers and agents of the organization to conduct themselves in accordance with the requirements and spirit of this policy and to report any suspected violations of this policy or other questionable financial, accounting or audit matters without fear of retaliation.

### **Standard of Operation**

#### *Reporting Complaints, Concerns or Questionable Financial Practices*

Any person or employee who has complaints or concerns about WAIF's accounting, internal accounting controls or auditing matters, or who becomes aware of questionable accounting or auditing matters, is strongly encouraged to report such matters to the Board President and/or Executive Committee of the organization. To raise complaints or concerns about or report a questionable accounting or auditing matter, employees should write a written complaint to the President of the Board and/or to the Executive Committee.

In order to facilitate a complete investigation, employees should be prepared to provide as many details as possible, including a description of the questionable practice or behavior, the names of any persons involved, the names of possible witnesses, dates, times, places, and any other available details. WAIF encourages all employees with complaints or concerns to come forward with information and prohibits retaliation against employees raising concerns. However, if an employee feels more comfortable doing so, reports may be made anonymously in the manner described above.

Supervisors and managers who become aware of any questionable accounting or auditing matters, or who receive complaints or concerns from other employees, must immediately report them directly to the Board President and/or Executive Committee in accordance with this policy. Supervisors and managers who receive complaints of questionable accounting or auditing matters must consult with the Board President or Executive Committee before undertaking an investigation or other action. The Board President and/or Executive Committee has final responsibility and authority for the investigation and handling of any concerns or complaints relating to accounting and auditing practices.

Any supervisor or manager who fails to report allegations of questionable accounting or auditing practices in accordance with this policy or who otherwise fails to deal properly with such allegations may be subject to disciplinary action.

#### *Investigation and Response*

The Board President and/or Executive Committee will oversee the receipt and handling of allegations of questionable accounting or auditing matters, including directing an appropriate investigation and response. Based on its investigation, the Board President will direct WAIF to take prompt and appropriate corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements relating to financial, accounting and audit matters of the organization. If the Board President determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the Executive Director for appropriate handling and response.

#### *Confidentiality and Non-retaliation*

Reports of questionable accounting or audit practices will be kept confidential to the extent possible consistent with the Board President and/or Executive Committee's obligation to investigate and correct unlawful or unethical accounting or audit practices. In order to ensure confidentiality, an employee may elect to make a complaint anonymously. WAIF will not retaliate or take any form of reprisal against any person who makes a report pursuant to this policy or who participates in an investigation regarding a violation of the applicable securities laws, rules or regulations, or any provision of other laws regarding fraud against shareholders. Any such retaliation or reprisal by a WAIF employee is forbidden. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including discharge. Employees who believe they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the Board President and/or Executive Committee in the same manner as described above for the reporting of questionable practices.

Questions about this policy should be directed to the Board President and/or Executive Committee.