

Crossroads of America Council Boy Scouts of America

Whistleblower Policy

Effective: June 24, 2009

I. General

The Crossroads of America Council, Boy Scouts of America (the “Council”) requires members of the Board of Directors, officers, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Representatives of the Council must practice honesty and integrity in fulfilling responsibilities and must comply with all applicable laws and regulations.

The Executive Committee of the Board of Directors assures other members of the Board of Directors, officers, employees and volunteers that they will be protected from reprisals for whistleblowing in good faith - a policy that is intended to cover serious concerns that could have a negative impact on the Council, such as actions that:

- May lead to incorrect financial reporting,
- Are unlawful,
- Are inconsistent with Council policy or involve membership irregularities, or
- Constitute some other unethical and/or improper conduct.

II. Reporting Responsibility

It is the responsibility of all members of the Board of Directors, officers and employees to report violations or suspected violations in accordance with this Whistleblower Policy. Members of the Board of Directors, officers and employees who fail to report violations or suspected violations in accordance with this Whistleblower Policy are subject to discipline, up to and including termination of membership, office or employment.

III. No Retaliation

No member of the Board of Directors, officer, employee or volunteer who, in good faith, reports a violation or suspected violation shall suffer harassment, retaliation or adverse employment consequence as a result of such reporting. A member of the Board of Directors, officer or employee who retaliates against someone who has reported a violation or suspected violation in good faith is subject to discipline, up to and including termination of membership, office or

employment, if applicable. This Whistleblower Policy is intended to encourage and enable employees and others to raise concerns, complaints and allegations within the Council prior to seeking resolution outside the Council.

IV. Reporting Violations

The Council encourages employees to share their concerns, complaints or allegations 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 the employee is not comfortable speaking with the employee's supervisor or the employee is not satisfied with the employee's supervisor's response, the employee is encouraged to speak to any supervisor, manager, or member of the Board of Directors or officer with whom the employee is comfortable in approaching. Supervisors, managers, members of the Board of Directors and officers are required to report any reported violations to either the Board President or Treasurer, who have specific responsibility to investigate all reported violations. For suspected fraud, individuals should contact the Board President or Treasurer directly.

V. President and Treasurer

The Board President and Treasurer are responsible for investigating and resolving all reported concerns, complaints and allegations concerning violations or suspected violations. The Board President and Treasurer shall advise the Scout Executive and the Executive Committee of the Board of Directors and other Board committees, as appropriate (such as the Audit and the Finance Committee), of all reported concerns, complaints and allegations concerning violations or suspected violations. The Board President and Treasurer are members of, and have direct access to, the Executive Committee of the Board of Directors and are required to report to the Executive Committee at least annually on compliance activity.

VI. Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported concerns, complaints or allegations concerning violations or suspected violations regarding corporate accounting or tax practices, internal controls or auditing. The Audit Committee shall be made aware of any such concern, complaint or allegation and shall address the issue until the matter is resolved, invoking the assistance of the Finance Committee as appropriate.

VII. Acting in Good Faith

Anyone reporting a concern, complaint or allegation concerning a violation or suspected violation must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any reports that prove to have been made with malice or with knowledge of falsehood will be viewed as a serious disciplinary offense.