

# LOUISIANA CHILDREN'S MUSEUM

## PROCEDURE AND PROHIBITION OF RETALIATION FOR REPORTING CERTAIN ACTIVITIES (WHISTLEBLOWER POLICY)

### I. Statement of Policy and Purpose

The Louisiana Children's Museum (the "LCM") expects members of the Board of Directors, administration, and staff to observe the highest standards of business and personal ethics in the conduct of their responsibilities. This requires honesty, integrity and compliance with all applicable laws and regulations.

Throughout this policy, the term "*whistleblower*" denotes the person raising the concern or making the complaint. It is not meant in a pejorative sense and is entirely consistent with the terminology used by similar policies throughout the business world and non-profit arena.

Each member of the Board of Directors, administration, and staff should report, in accordance with this Whistleblower Policy, any (i) questionable or improper accounting or auditing matters, or (ii) suspected instances of dishonesty or noncompliance with applicable laws and regulations by employees or representatives of the LCM. The types of activity of behavior that LCM regards as falling under this policy includes, but is not limited to:

- manipulation of accounting records and finances
- inappropriate use of museum assets or funds
- decision-making for personal gain
- any criminal activity
- inappropriate contact or behavior with another employee or visitor to the museum
- abuse of position
- fraud and deceit
- serious breaches of museum procedures which may create an advantage for a particular party (for example: steering museum business to outside parties in which you have a financial interest without properly disclosing your relationship)

### II. Reporting and Evaluations of Concerns and Complaints

#### A. Procedure

LCM encourages the *whistleblower* to raise the matter internally through the normal administrative structure in the first instance to allow the administration and board members in positions of responsibility and authority the opportunity to correct the wrong and give an explanation for the behavior or activity.

LCM has designated a number of individuals to specifically deal with such matters and the *whistleblower* is invited to decide which of those individuals would be the most appropriate person to deal with the matter. While LCM encourages the *whistleblower* to use the primary contacts listed below, it certainly recognizes that the *whistleblower* may not deem that person appropriate to receive the complaint or that the *whistleblower* might feel more comfortable reporting the complaint to another contact. Because LCM wishes to encourage the reporting of behavior or activities covered by this policy, a secondary and outside contact has also been listed below in order to said reporting. The contacts are as follows:

If an issue arises with an employee or activity related to:

<b>Primary Contact</b>	<b>Secondary Contact</b>	<b>Outside Contact</b>
Julia Bland (CEO)	Paul Simoneaux (President)	Todd Tournillon (Auditor)

The *whistleblower* may prefer to raise the matter in person, by telephone or in written form marked private and confidential and addressed to one of the above named individuals. As many details about the questionable activity as possible should be disseminated. All matters will be treated in strict confidence and anonymity will be respected wherever possible.

B. How will the matter be handled after initial disclosure?

The individual(s) in receipt of the information or allegation (the “Investigating Officer (s)”) will conduct a preliminary investigation. This process will seek to establish the facts of the matter and assess whether the complaint has a genuine foundation and, if so, whether it is a matter that can be resolved internally. The initial assessment may identify the need to involve third parties to provide further information, advice or assistance, for example involvement of other members of museum staff, administration, board, the museum’s external auditors, legal advisors and perhaps law enforcement officials. Detailed documentation will be kept of all work undertaken and all actions taken throughout the investigation. Once the Investigating Officer has determined that the investigation has been exhausted or that the complaining matter is one that should be addressed by outside personnel, the Investigating Officer shall create a comprehensive report of the investigation and deliver it to the Executive Director, unless the Executive Director is involved in the investigation, in which case the report should be forwarded directly to the President of the Board of Directors. The report should include the name(s) of those individuals against whom the complaint is being reported, but should not identify the *whistleblower* except by the designation “*Whistleblower*.” Once the report is received by the Executive Director or President of the Board of Directors, the complaint and report will be reviewed with the President of the Board of Directors and the Chairman of the Legal Committee to determine what corrective action needs to be taken. This may include some form of disciplinary action or third party referral to outside agencies such as law enforcement. The *whistleblower’s* identity will remain confidential and only known to the Investigating Officer unless circumstances dictate otherwise, for instance, in the case where a law enforcement agency might open their own investigation.

The *whistleblower* will be informed of the results of the investigation and the action taken to address the matter. If the *whistleblower* is dissatisfied with the conduct of the investigation or resolution of the matter or has genuine concerns that the matter has not been handled appropriately, the concerns should be raised with the Investigating Officer(s), and if not then

satisfactorily addressed the matter should be forwarded to the he secondary or outside contact for further action.

#### B. Confidentiality

All complaints, inquiries and discussions will be maintained in confidence, and all documents relating to same will be kept in a confidential file, access to which shall be restricted to the Executive Director, the President or the President's designee, and persons authorized by them. Confidentiality will be maintained, provided, however, that disclosure may be required to some extent in order to conduct a thorough investigation, to comply with the law, or to provide the LCM or the accused persons their legal rights of defense. When a complaint has been finally concluded, the documents relating to the complaint shall be maintained in the confidential file for three years.

#### III. No Retaliation

The LCM will take all reasonably appropriate steps to prevent retaliation by any of its directors, officers, administration, employees or other representatives against any person who in good faith has submitted a concern or complaint for investigation, provided, however, that an employee found to have intentionally filed a false report of wrongdoing will be subject to discipline, which may include termination. Retaliation includes discharge, demotion, suspension, threats, and harassment.

This Policy is intended to encourage and enable directors, officers, administration, employees or other representatives of the LCM to report good-faith concerns or complaints for investigation and appropriate action. No one determined to have been in good faith in reporting such a concern or complaint will be subject to retaliation.

#### IV. Raising Unfounded Malicious Concerns

Individuals are encouraged to come forward in good faith with genuine concerns with the knowledge they will be taken seriously. If individuals raise malicious unfounded concerns or attempt to malign clearly innocent individuals, this behavior will also be taken seriously and may constitute a disciplinary offense or require some other form of penalty appropriate to the circumstances, including termination of employment.

#### V. Conclusion

Existing good practices within LCM in terms of its systems of internal control both financial and non-financial and the external regulatory environment in which the museum operates ensure that cases of suspected fraud or impropriety rarely occur. This whistleblower policy is provided as a reference document to establish a framework within which issues can be raised confidentially internally and if necessary outside the management structure of the museum. This document is a public commitment that concerns are taken seriously and will be handled accordingly.