



Collectors Club
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www.collectorsclub.org

Whistleblower Policy



Fraudulent or Dishonest Conduct & Whistleblower Policy Statement

The Collectors Club (CCNY) is committed to maintaining the highest standards of conduct and ethics. This Fraudulent or Dishonest Conduct Whistleblower Policy reflects the practice and principles of behavior that support this commitment. CCNY expects every employee, volunteer, officer and board member to read and understand the Policy and its application to the performance of his or her responsibilities.

CCNY will investigate any possible fraudulent or dishonest use or misuse of organizational resources or property by management, staff or volunteers. CCNY will take appropriate action against anyone found to have engaged in fraudulent or dishonest conduct, including disciplinary action by the CCNY, or civil or criminal prosecution when warranted.


All members of the CCNY are encouraged to report possible fraudulent or dishonest conduct, (i.e. to act as a "whistleblower") pursuant to the procedures set forth in the next section.


How to Report

An employee's  concerns about possible fraudulent or dishonest use or misuse of resources or property should be reported to an officer of the Club. If for any reason an employee finds it difficult to report his or her concerns to an Officer, the employee can report it directly to the Board of Governors. The names  of the current persons in these positions and their contact information are listed in the *Collectors Club Philatelist*.

Employees are encouraged to report the concern verbally so that the person receiving the complaint can ask clarifying questions in order to ensure that the concern is fully understood. If the concern is communicated in writing, the employee should ensure that the concern is described in detail. Less than a thorough understanding may impair any investigation into the concern.

Definitions

Baseless  gations: allegations made with the reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action and, for legal claims, by individuals accused of such conduct.

Fraudulent or Dishonest Conduct: a deliberate act or failure to act with the intention of obtaining an unauthorized benefit.  mples of such conduct include, but are not limited to:

- forgery or alteration of documents.
- unauthorized alteration or manipulation of computer files.
- fraudulent financial reporting.
- pursuit of a benefit or advantage in violation of conflict of interest policy.
- 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.

Whistleblower: an employee who informs an officer, or the Board of Governors about an activity relating to which that employee believes to be fraudulent or dishonest.

Rights and Responsibilities

Officers

The Club's Officers are required to report suspected fraudulent or dishonest conduct to the Board of Governors. In addition, they are responsible for maintaining a system of management controls to detect and deter fraudulent or dishonest conduct. Failure by an officer to establish management controls or report misconduct within the scope of this policy may result in adverse personnel action against the officer, up to and including removal from office. The President is available to assist in establishing management systems and recognizing improper conduct.

Reasonable care should be taken in dealing with suspected misconduct to avoid:


- baseless allegations.
- premature notice to persons suspected of misconduct and for disclosure of suspected misconduct to others not involved with the investigation.
- violations of a person's rights under law.

Accordingly, an officer who becomes aware of suspected misconduct:

- should not contact the person suspected to further investigate the matter or demand restitution.
- should not discuss the case with anyone other than the President.
- should not report the case to an unauthorized law enforcement officer without first discussing the case with CCNY's legal counsel.
- should direct all inquiries from any attorney to the President for referral to legal counsel.
- should direct all inquiries from the media to the President for possible referral to legal counsel.

Whistleblower Protection

CCNY will protect whistleblowers as defined below.

- CCNY will use its best efforts to protect whistleblowers against retaliation, as described below. Whistleblowing complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally, this means that whistleblower complaints will only be shared with those who have a need to know so that CCNY can conduct an  active investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistleblower complaint, such persons may also have right to know the identity of the whistleblower.)
- Employees of CCNY may not retaliate against a whistleblower for informing management about an activity which that person believes to be fraudulent or dishonest 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,



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loss of job, punitive work assignments, or impact on salary or wages. Whistleblowers who believe they have been retaliated against may file a written complaint with the President. Any complaint of retaliation will be promptly and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit management 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 (as described earlier in the definitions section of this policy).

Contacts

Questions related to the interpretation of this policy should be directed to the President.

Effective Date