

# Southold Dance Theater

## Whistleblower Protection Policy

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### *Procedures for Submitting Complaints or Concerns Regarding Financial Statement or other Disclosures, Accounting, Internal Accounting or Disclosure Controls, or Auditing Matters*

Southold Dance Theater (SDT) has a responsibility for the stewardship of its resources. In addition to complying with the law, it is the policy of SDT to promote ethical practices and ethical treatment of its members and employees. Instances of known or suspected misuse of SDT's resources or other improper activities should be reported and appropriately investigated. Members, officers, directors and employees have a responsibility to each other and to SDT to maintain an environment in which problems (i) are reported and addressed immediately, and (ii) those who make such reports are protected from retaliation.

SDT endorses and utilizes internal controls and operating procedures intended to prevent and detect improper activities.

The objective of SDT's Whistleblower Protection Policy is to establish policies and procedures for:

1. The submission of concerns regarding questionable financial statement or other disclosures, accounting, internal accounting or disclosure controls or auditing matters by staff, directors, officers and other stakeholders of the organization on a confidential and anonymous basis.
2. The receipt, retention, and treatment of complaints received by SDT regarding accounting, internal controls or auditing matters.
3. The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

### *Procedure for Raising a Concern*

1. The Board of Directors shall promptly forward to the Executive Committee any complaints that it has received regarding financial statement disclosures, accounting, internal accounting or disclosure controls or auditing matters, or disclosure violations. Any complaint will first be evaluated to determine whether it falls within the scope of this Policy. If it does not, it will be forwarded to SDT's Executive Director to handle in a manner in which she/he deems appropriate.
2. Any employee, director, volunteer or member of SDT may submit, on either a confidential, anonymous basis or a non-confidential, non-anonymous basis, any good faith concerns regarding a financial statement or other disclosure, accounting, internal accounting or disclosure controls or auditing matters to the President of the Board of Directors of SDT. The President shall forward complaints or concerns determined to be within the scope of the Policy to the Executive Committee. If a member of the Executive

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Committee is the subject of the complaint, he or she shall be excluded from notice and participation in the role of the Executive Committee with this Policy.

3. Following the receipt of a complaint or concern within the scope of this Policy, the Executive Committee will investigate each matter reported and recommend, if necessary, corrective or disciplinary actions to the Board of Directors.
4. SDT does not permit retaliation of any kind against employees, volunteers, directors or members for complaints submitted hereunder that are made in good faith. Should the identity of any person making a complaint or reporting a concern hereunder become known, the Executive Committee shall monitor any disciplinary action against such person if they are an employee of SDT. Additionally, no staff person or member shall be adversely affected because the staff person or member refuses to carry out a directive which, in fact, constitutes corporate fraud or is a violation of state or federal law.