



“Whistle Blower” Policy

In keeping with the policy of maintaining the highest standards of conduct and ethics, the Theatre will investigate any suspected fraudulent conduct or dishonest use or misuse of its resources or property by staff, trustees, consultants or volunteers. Staff, trustees, consultants, and volunteers are encouraged to report suspected fraudulent or dishonest conduct (i.e. to act as “whistle-blower”), pursuant to the procedures set forth below.

Reporting

An employee or volunteer’s concerns about possible fraudulent or dishonest use or misuse of resources or property should be reported to his or her supervisor or, if suspected by a volunteer, to the employee supporting the volunteer’s work. If for any reason an employee or volunteer finds it difficult to report his or her concerns, the employee may report the concerns directly to the Artistic or Managing Directors. If the concerns are about the Artistic and/or Managing Directors, the employee may report his or her concerns to the Chair of the Theatre Board of Trustees. Alternately, to facilitate reporting of suspected violations where the employee or volunteer wishes to remain anonymous, a written statement may be submitted to one of the individuals listed above.

Definitions

Baseless Allegations: Allegations made with reckless disregard for their truth or falsity. Employees and volunteers making such allegations may be subject to disciplinary action by the Theatre up to and including termination of employment, and/or legal claims by individuals accused of such conduct. If the person making the allegations had a reasonable belief or suspicion that they were true, the person shall not be sanctioned, reprimanded or discriminated against in any way on account of making the allegations, even if they turn out to be untrue or unfounded

Fraudulent or Dishonest Conduct: A deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples 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 the Theatre’s Code of Ethics Policy;
- misappropriation or misuse of the Theatre’s resources, such as funds, supplies, or other assets;
- authorizing or receiving compensation for goods not received or services not



performed; and

- authorizing or receiving compensation for hours not worked.

Whistle-Blower: An employee, consultant or volunteer who informs a supervisor, or the Artistic Director, Managing Director, or Chair of the Theatre Board of Trustees, about an activity relating to the Theatre which that person believes to be fraudulent or dishonest.

Rights and Responsibilities

Supervisors are required to report suspected fraudulent or dishonest conduct to the Artistic Director, Managing Director, or Chair of the Theatre Board of Trustees.

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

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

Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is critical. Supervisors who may appropriately be concerned about "getting to the bottom" of such issues should not in any circumstances perform any investigative or other actions on their own. Accordingly, a supervisor 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 attorneys, the media or anyone other than the Artistic Director, Managing Director, or Chair of the Theatre Board of Trustees;
- should not report the case to an authorized law enforcement officer without first discussing the case with the Associate Managing Director, Managing Director, or Chair of the Theatre Board of Trustees.

Investigation

All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings will be communicated back to the reporting person and his or her supervisor. Certain matters may warrant investigation by an independent person such as auditors and/or attorneys.

Whistle-Blower Protection

The Theatre will protect whistle-blowers as defined below.



- The Theatre will use its best efforts to protect whistle-blowers against retaliation. Whistle-blowing complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this means that whistle-blower complaints will only be shared with those who have a need in order for the Theatre to conduct an effective 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 whistle-blower complaint, such persons may also have right to know the identity of the whistle-blower.
- Employees, trustees, consultants and volunteers of the Theatre may not retaliate against a whistle-blower 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 whistle-blower's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistle-blowers who believe that they have been retaliated against may file a written complaint with the Associate Managing Director, Managing Director, or Chair of the Theatre Board of Trustees. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.
- Whistle-blowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).