

Whistle Blower Policy

Arts and Recreation Foundation of Overland Park

1. General

The Arts and Recreation Foundation of Overland Park requires directors, officers, employees, and Friends Executive Committee members to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Arts and Recreation Foundation of Overland Park, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

2. Reporting Responsibility

It is the responsibility of all directors, officers, employees and Friends Executive Committee members to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

3. No Retaliation

No director, officer, employee, or Friends Executive Committee member who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. A person who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or volunteer service. This Whistleblower Policy is intended to encourage and enable employees and volunteers to raise serious concerns within the Arts and Recreation Foundation of Overland Park prior to seeking resolution outside the Foundation.

4. Reporting Violations

The Arts and Recreation Foundation of Overland Park has an open door policy and suggests that employees and volunteers share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee or volunteer's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak directly with the Board chairman of the Audit Committee who shall serve as the foundation's Compliance Officer. Supervisors are required to report suspected ethics violations and suspected fraud to the Compliance Officer.

5. Compliance Officer

The Arts and Recreation Foundation of Overland Park's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the Executive Director and/or the Audit Committee. The Compliance Officer chairs the Audit Committee of the Board of Directors and is required to report to the Audit Committee at least annually on compliance activity.

6. Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the committee until the matter is resolved.

7. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

8. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

9. Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Audit Committee Chair / Compliance Officer:

{Name}

{Contact information}

Adopted by the Arts and Recreation Foundation Board of Directors
May 19, 2009