

Bayou Land Conservancy
Whistleblower Policy
Adopted: Sept. 26, 2023

Bayou Land Conservancy (“BLC”) requires its Board Members, officers, employees, independent contractors, consultants, and volunteers (each a “Covered Person”) to observe high standards of business and personal ethics in the conduct of his or her duties, to act in accordance with all applicable laws and regulations and the policies of BLC, and to assist in ensuring that BLC conducts its business and affairs accordingly. All Covered Persons must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

I. **Purposes.** This Whistleblower Policy (this “Policy”) (a) establishes procedures for the reporting and handling of concerns regarding action or suspected action taken by or within BLC that is or may be illegal, fraudulent or in violation of any policy of BLC, as well as any other matter that could cause serious damage to BLC’s reputation (each, a “Concern”), and (b) prohibits retaliation against any Covered Person who reports a Concern in good faith.

By appropriately responding to Concerns, we can better support an environment where compliance is valued and ensure that BLC is meeting its ethical and legal obligations.

II. **When to Raise a Concern.** You are encouraged to disclose to and seek guidance from the Executive Director or Board Chair if you believe any Covered Person or other person associated or doing business with BLC has engaged, is engaging, or may engage in any illegal or unethical behavior or has violated, or may violate any law, rule, regulation or policy of BLC. Such reportable activity may include, for example, financial wrongdoing (including circumvention of internal controls or violation of the accounting policies of BLC), fraud, harassment, or any other illegal, unethical, or proscribed conduct. While Concerns may be submitted at any time, you should report a Concern as soon as reasonably possible after becoming aware of the matter.

The following is a non-exhaustive list of the kinds of Concerns that should be reported:

- a. Supplying false or misleading information on financial or other public documents, including on BLC’s Form 990 tax return;
- b. Embezzlement, self-dealing, private inurement (e.g., BLC’s earnings inuring to the benefit of an individual) and private benefit (e.g., BLC’s assets being used for personal gain);
- c. Violations of BLC’s Conflict of Interest and Disclosure Policy; and
- d. Facilitating or concealing any of the above or similar actions.

III. **How to Raise a Concern.** Concerns may be submitted either in writing or orally. No specific form is required to be filled out in order to submit a Concern, but you are encouraged to provide as much information and detail as possible so that the Concern can be properly investigated. A Concern may be submitted to the Executive Director or the Board Chair.

Concerns may be raised anonymously; however, any individual reporting his or her own violation will not satisfy their disclosure obligation hereunder with a Concern raised anonymously. Any individual who is the subject of a Concern is prohibited from participating in any Board deliberations or voting relating to the evaluation of such Concern in accordance with this Policy; provided, that the Board is not prohibited from requesting that such individual present information as background or answer questions at a meeting of the Board prior to the commencement of deliberations or voting relating thereto.

IV. **Procedures for Receiving and Reviewing Concerns.**

The Executive Director will assess each Concern on a preliminary basis to determine to what extent an investigation into the Concern is required and will direct all aspects of the investigation of any Concern. BLC will use its best efforts to conduct the review in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. You must cooperate as necessary in connection with any such investigation. Any person who does not cooperate in connection with any such investigation may be subject to disciplinary action, up to and including termination of employment, if applicable. In the event a Concern involves or implicates the Executive Director, the Executive Director will promptly recuse himself or herself from the investigation and inform the Board in writing. The Board may investigate such Concern or appoint impartial attorneys to investigate the Concern.

V. **Records of Concerns and Investigation Reports.**

The Executive Director shall maintain a written record of all Concerns, summarizing in reasonable detail for each Concern: (i) the nature of the Concern (including any specific allegations made and the persons involved); (ii) the date of receipt of the Concern; (iii) the current status of any investigation into the Concern and information about such investigation (including the steps taken in the investigation, any factual findings, and the recommendations for corrective action); and (iv) any final resolution of the Concern. The Executive Director will distribute an update of this record to the Board Chair in advance of each regularly scheduled meeting of the Board.

The Executive Director shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records outlined in this Policy include paper, electronic files (including e-mail), and voicemail records regardless of where the document is stored, network servers, desktop or laptop computers, cell phones, and other wireless devices.

In accordance with 18 U.S.C. Section 1519 and the Sarbanes-Oxley Act, any employee or Board Member of BLC shall not knowingly destroy a document with the intent to obstruct or influence an “investigation or proper administration of any matter.” If an official investigation is underway or even suspected, document purging must stop in order to avoid criminal obstruction.

VI. **Confidentiality.**

All Concerns received will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances.

VII. **No Retaliation.**

It is BLC’s policy to encourage the communication of bona fide Concerns relating to the lawful and ethical conduct of BLC’s business. It is also the policy of BLC to protect those who communicate bona fide Concerns from any retaliation for such reporting. No adverse employment action or other forms of retaliation (including, without limitation, intimidation, harassment, discrimination, coercion, or otherwise, whether express or implied) may be taken against any Covered Person based on such person having reported in good faith any Concern or assisted in an investigation of, or the fashioning or implementation of any corrective action or response made in connection with, any Concern. Any person who violates this prohibition against retaliation will be subject to appropriate disciplinary action, which may include termination of employment or other relationship with BLC. Any employee who feels that adverse action has been taken toward himself or herself due to a report of improper activity should notify the Executive Director or Board Chair as soon as possible.

VIII. **Policy Adoption and Oversight**

The Board is ultimately responsible for providing oversight of the adoption and implementation of, and compliance with, this Policy.