

### **Whistleblower Protection Policy**

The Illinois Theatre Association prides itself on its adherence to federal, state, and local laws and/or regulations, including business ethics policies. As such, even though it is not obligated to do so, the Association has decided to voluntarily adopt a whistleblower protection policy. Pursuant to this policy, any member or employee who becomes aware of any violation of federal, state, or local law or regulation, including any financial wrongdoing, should immediately report the violation to the President of the Board of Directors to allow the Association to investigate and, if applicable, correct the situation or condition.

If the President is involved or is believed to be involved in the matter being reported, employees or members may, in the alternative, make a report to the Managing Director, or any officer of the Governing Board. The Association will conduct an investigation and take appropriate action within a reasonable period of time. Such complaints will be held in confidence to the extent the needs of the investigation permits.

“Financial wrongdoing” may include, but is not limited to:

- questionable accounting practices;
- fraud or deliberate error in financial statements or recordkeeping;
- deficiencies of internal accounting controls;
- misrepresentations to Association officers or the Treasurer (including deviation from full reporting of financial conditions).

If any member or employee reports in good faith what the member or employee believes to be a violation of the law and/or financial wrongdoing to the Association, its legal counsel, or to a federal, state, or local agency or assists in an investigation concerning financial wrongdoing, it is the Association’s policy that there will be no retaliation taken against the member or employee.

Members or employees are reminded of the importance of keeping financial matters confidential. Members or employees with questions concerning the confidentiality or appropriateness of disclosures of particular information should contact the Board President, Managing Director, or any officer of the governing Board.