I. PURPOSE

The Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that The ALS Association can address and correct inappropriate conduct and actions.

II. SCOPE

A. The ALS Association requires board members, officers, employees and volunteers to observe high standards of business and personal ethics in carrying out their duties and responsibilities for The Association.

B. Employees and representatives of The Association must practice honesty and integrity in fulfilling responsibilities and complying with all applicable laws and regulations.

C. The following actions are covered under The Whistleblower Policy but not limited to:
   1. Theft
   2. Financial reporting that is intentionally misleading
   3. Improper or undocumented financial transactions
   4. Improper destruction of records
   5. Improper use of assets
   6. Violations of the organization’s conflict of interest policy
   7. Any other occurrences regarding cash, financial procedures or reporting

III. DEFINITIONS

IV. POLICY

A. The ALS Association’s Whistleblower Policy will adhere to the laws of the state of Delaware where it is incorporated.

B. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of business ethics or conduct or suspected violations of law or regulations that govern The ALS Association’s operations.

C. The ALS Association will not retaliate against an employee who, in good faith, has made a protest or raised a complaint against some practice of The Association, or of an employee or volunteer of The Association, or of another individual or entity with whom The Association has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, ethics, or a clear mandate or public policy concerning the health, safety, welfare of another person or entity, or protection of the environment. The exception would be those instances where the organization determines that a false report was made with intent to harm the organization or an individual with The Association.
D. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

V. PROCEDURE

A. Employees may share their questions, concerns, suggestions or complaints with their supervisor. If employees are not comfortable speaking with their supervisor, they are encouraged to speak with any other member of the management team as part of The Association's open door policy.

B. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to The ALS Association’s President and CEO or Chair of the Board of Trustees who will investigate all complaints.

C. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or The ALS Association’s President and CEO or Chair of the Board of Trustees.

D. The President and CEO is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. Complaints involving the President and CEO are to be reported to the Chair of the Board of Trustees who will direct an investigation.

1. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

2. The President and CEO and the Chair of the Board of Trustees will be advised of all complaints and their resolutions.

3. The President and CEO, or the Chair of the Board of Trustees if the complaint involves the President and CEO, will report to the Chair of the Finance Committee complaints relating to alleged accounting or financial improprieties.

4. The President and CEO, or Chair of the Board of Trustees if the complaint involves the President and CEO, will respond to the person who submitted a complaint with a summary of the investigation, findings, and corrective action taken.