

## **Whistleblower Policy**

### **Article I**

#### **Purpose**

The purpose of the Whistleblower Policy is to protect PBAT's tax-exempt non-profit status by providing operating procedures for the reporting of ethics violations or suspected violations. The Sarbanes-Oxley Act addresses Whistleblower protections.

PBAT requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Article II**

#### **Policy Procedure**

##### **Reporting Responsibility**

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

##### **No Retaliation**

No director, officer, committee chair, member, or employee who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. An employee or Association member who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of membership. This Whistleblower Policy is intended to encourage and enable members, employees and others to raise serious concerns within PBAT prior to seeking resolution outside PBAT.

##### **Reporting Violations**

PBAT has an open door policy and suggests that directors, officers, committee chairs, members, or employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, committee chairpersons are in the best position to address an area of concern. However, if you are not comfortable speaking with your chairperson or you are not satisfied with your chairperson's response, you are encouraged to speak with someone on the Executive Committee. Chairpersons and directors are required to report suspected ethics violations to the President, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following PBAT's open door policy, individuals should contact the board of directors directly.

##### **President (Compliance Officer)**

The President (Compliance Officer) is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the board of directors and/or the audit committee. The Compliance Officer has direct access to the audit

Exhibit E  
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committee of the board of directors and is required to report to the audit committee at least annually on compliance activity.

**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 President shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

**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.

**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.

**Handling of Reported Violations**

The President 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.