

WHISTLE-BLOWER POLICY

General

The Audit Committee of the Board of Directors of the Great Southwest Council, Boy Scouts of America (the "GSWC") has adopted the following policies and procedures for: (1) the receipt; retention and treatment of complaints received by the GSWC, and (2) the confidential, anonymous submission by employees and others of the GSWC of concerns regarding questionable practices involving unethical or illegal conduct and others.

Reporting of Concerns and Complaints

Taking action to prevent problems is part of the Boy Scouts and GSWC culture. If you observe possible unethical or illegal conduct, you are encouraged to report your concerns. Employees and others involved with the GSWC are urged to come forward with any such information, without regard to the identity or position of the suspected offender.

Employees and others may choose either of the following modes of communicating concerns regarding unethical or illegal conduct:

1. Discuss the matter with your immediate supervisor.
2. Contact Christopher W. Shelby, Scout Executive of the GSWC, at the contact information below or send either a signed or anonymous written report to the Chairman of the GSWC Audit Committee.

Christopher W. Shelby
Scout Executive
Great Southwest Council, Boy Scouts of America
5841 Office Blvd. NE
Albuquerque, NM 87109
Phone: 505-345-8603
Fax: 505-345-7650
Email: cselby@bsamail.org

Or

Chairman, Audit Committee
Great Southwest Council, Boy Scouts of America
5841 Office Blvd. NE
Albuquerque, NM 87109

With a copy to:

Council President
Great Southwest Council, Boy Scouts of America
5841 Office Blvd. NE
Albuquerque, NM 87109

Scope of Matters Covered by These Procedures

These procedures relate to employee and others' complaints relating to any conduct that is unethical, illegal, or is in violation of BSA or GSWC rules, regulations or procedures. Unethical or illegal conduct may include:

- An unlawful act or failure to act;
- Unprofessional conduct or conduct that violates the principles of the Boy Scouts;
- Abuse of power or authority for an unauthorized or ulterior purpose;
- Dangerous practice likely to cause physical harm or damage to any person or property;
- Unfair discrimination in the course of the employment or provision of services;
- Fraud or deliberate error in the preparation, evaluation, review, or audit of any financial or membership statement of the Boy Scouts;
- Fraud or deliberate error in the recording and maintaining of financial or membership records of the Boy Scouts;
- Deficiencies in or noncompliance with the Boy Scouts' internal accounting controls;
- Deviations from full and fair reporting of the Boy Scouts' financial and membership condition;

This list is not definitive, but is intended to give an indication of the kind of conduct, which might be considered unethical or illegal.

Confidentiality

The GSWC will treat all communications under this Policy in a confidential manner, except to the extent necessary (1) to conduct a complete and fair investigation, or (2) for reviews of GSWC operations by the GSWC Executive Board, its Audit Committee, and the GSWC independent public accountants.

Treatment of Complaint; Non-Retaliation

Complaints received pursuant to this policy will be reviewed under Audit Committee direction and oversight by our outside counsel, internal auditors or such other person as the Audit Committee determines to be appropriate.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

Any individual, who in good faith reports any concerns pursuant to this policy, even if the report is mistaken, or who assists in the investigation of a reported complaint, will be protected by the GSWC. Retaliation in any form against these individuals will not be tolerated. Any act of retaliation should be reported immediately and will be disciplined appropriately.

Specifically, we will not discharge, demote, suspend, threaten, or harass, or in any other manner discriminate or retaliate against any employee in the terms and conditions of their employment because of any lawful act done by that employee to either (1) provide information, cause information to be provided, or otherwise assist in any investigation regarding any conduct which the employee reasonably believes constitutes a violation or potential violation of any law, rule, or regulation, or (2) in good faith file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or, to the employee's knowledge, about to be filed relating to any alleged violation of any such law, rule, or regulation.

Reporting and Retention of Complaints and Investigations

The GSWC will maintain a log of all complaints, whether received from employees or third parties, tracking their receipt, investigation, and resolution and will prepare a periodic summary report thereof for the Audit Committee. Copies of complaints, management's responses, and the log will be maintained in accordance with the GSWC document retention policy for a period of not less than five years..

Executive Committee approval on _____.
Date

Alison Schuler
Council President

Christopher W. Shelby
Scout Executive

