

Whistleblower Protection Policy

A whistleblower protection policy is being implemented by the Northern Lights Council, Boy Scouts of America to comply with the Public Company Accounting Reform and Investor Protection Act of 2002 (Sarbanes-Oxley). This provision in the legislation applies to all organizations, not just those that operate for profit.

An employee or volunteer of the Northern Lights Council, Boy Scouts of America, who reports waste, fraud, or abuse will not be terminated or otherwise retaliated against for making the report.

The report will be investigated and even if determined not to be waste, fraud, or abuse, the individual making the report will not be retaliated against. There will be no punishment for making a report – including no termination of employment, demotion, suspension, harassment, loss of promotion opportunities, or any other kind of retaliation. Confidentiality of the report will be respected to the fullest extent possible.

There are several ways to make a report of suspected waste, fraud or abuse:

- 1) Call the Scout Executive Mark G. Holtz @ 701-293-5011 or the Chairman of the Council Audit Committee, Stan Kaufman @ 701-293-0420
- 2) Send an e-mail to mholtz@nlcbsa.org or to stan.kaufman@bankofthewest.com
- 3) Submit a report in writing to:

Mark G. Holtz, Scout Executive	Stan Kaufman
Northern Lights Council	Bank of the West
301 7 th Street South	520 Main Avenue
Fargo, ND 58103	Fargo, ND 58103

Here is what we will do to investigate the report:

The Scout Executive and/or the Chairman of the Audit Committee will:

- 1) Initiate an investigation into the allegation to gather information, research and/or interview peers, supervisors and others to determine if there is any waste, fraud or abuse; and
- 2) Report the allegation and results of the investigation to the Council Executive Board who will follow through with any remedial action determined to be appropriate based upon the findings from the investigation.
- 3) Notify the person who made the report what was determined.

Adopted on December 19, 2008