



Whistle Blower Policy

Cottage Theatre is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules, and regulations, including those concerning accounting and auditing. Cottage Theatre prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. This policy outlines a procedure for employees and volunteers to report actions that an employee or volunteer reasonably believes violates a law, or regulation or that constitutes fraudulent accounting or other practices. This policy applies to any matter which is related to Cottage Theatre's business and does not relate to private acts of an individual not connected to the business of Cottage Theatre.

If an employee or volunteer has a reasonable belief that an employee or volunteer of Cottage Theatre has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the employee or volunteer is expected to immediately report such information to the Executive Director. If the employee or volunteer does not feel comfortable reporting the information to the Executive Director, he or she is expected to report the information to the Board President.

All reports will be acted on promptly, and an investigation conducted. In conducting its investigations, Cottage Theatre will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation. Investigations will be conducted by the Executive Committee of the Board of Directors.

Cottage Theatre will not retaliate against an employee or volunteer because that employee or volunteer:

- (a) reports to a supervisor, to the Executive Director, the Board of Directors or to a federal, state or local agency what the employee or volunteer believes in good faith to be a violation of the law; or
- (b) participates in good faith in any resulting investigation or proceeding; or
- (c) exercises his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect the employee's rights.

Cottage Theatre may take disciplinary action (up to and including termination) against an employee or volunteer who in the Executive Committee's assessment has engaged in retaliatory conduct in violation of this policy.

Board members and the Executive Director will be trained on this policy, and Cottage Theatre's prohibition against retaliation in accordance with this policy.