

IN THE ADIRONDACKS

## Lake Placid Public Library

2471 MAIN STREET  
LAKE PLACID, NEW YORK 12946

### Whistleblower Policy

As beneficiaries of the public trust and stewards of public monies, Lake Placid Public Library must be the pinnacle of sound financial, auditing, and management standards and practices. As such, Lake Placid Public Library's trustees, administrators, employees, and volunteers must comply with applicable laws and regulations and must faithfully implement and/or adhere to the library's own policies and procedures. This is particularly true with regard to matters and controls that impact the library's finances, audits, and governance.

Trustees, administrators, employees, and volunteers have the responsibility to report any circumstances that they have actual knowledge of, or a reasonable good faith belief that, the library's internal controls, auditing function, accounting systems, or governance policies are compromised or threatened or contrary to prescribed procedure or policy. The Board has adopted the following procedure to effectively implement such safeguards.

#### Procedure for Reporting Financial, Auditing, or Governance Improprieties

If a trustee, administrator, employee, or volunteer becomes aware of, or has a reasonable good faith belief that, the library's internal controls, auditing function, accounting systems, or governance policies are compromised, threatened, or contrary to prescribed procedure or policy, that person must report the concern immediately, either in person or anonymously in writing. If the person with the concern is an employee or volunteer, s/he should report the concern to the Director. If the Director is involved in the concern, the employee or volunteer will report it directly to the Board President. If the person with a concern is a trustee, s/he shall immediately report it to an officer of the Board.

Examples of such improprieties include, but are not limited to, the following:

- Supplying false or misleading information on the library's financial documents, including the tax return (990)
- Supplying false information to or withholding material information from the library's auditors
- Violation of the conflict of interest, business credit card use, or personal order policies
- Library assets being used for personal gain or benefit
- Payment for services or goods that are not rendered or delivered
- Embezzlement
- Planning, facilitating, or concealing any of the above

An investigation of the report will be undertaken by the Board of Trustees and the Director. The complaint, all steps of the investigation, and the resolution or findings will be documented in a written file to be kept indefinitely in the library's official record. If the concern was not submitted anonymously, the investigator must acknowledge receipt of the complaint within fourteen days.

Under this policy, those who report suspected improprieties are protected from retaliation. The matter will be treated as confidential to the greatest extent possible, consistent with the need to investigate and prevent or correct the suspected action(s). The individual making the report will not be dismissed, harassed, or discriminated against for reporting in good faith what they perceive to be an impropriety. However, persons who make unfounded allegations that have proven to have been made recklessly, maliciously, or with the foreknowledge that the concern expressed was false, will be subject to disciplinary action. In addition, anyone who retaliates against an individual who reports a suspected concern will be subject to disciplinary action.