

**International Dark-Sky Association
Whistle-Blower/Code of Conduct Policy**

Adopted 15 September 2014

Whistle-Blower/Code of Conduct Policy

General

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

III. Reporting Responsibility

It is the responsibility of all directors and employees to comply with this policy and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

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

Reporting Violations

IDA has an open door policy. Employees can share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with their supervisor or are not satisfied with their supervisor's response, they are encouraged to speak with someone with IDA's Compliance Officer or another member of the IDA Board of Directors. Supervisors and managers are required to report suspected ethical violations IDA's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when an employee is not satisfied or is uncomfortable with following IDA's open door policy, individuals should contact the IDA's Compliance Officer directly.

Compliance Officer

The IDA's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of ethics and, at his or her discretion, shall advise the Executive Director and/or the Treasurer. The Compliance Officer has direct access to the Executive Committee of the Board of Directors and is required to report to the Executive Committee at least annually on compliance activity. The Compliance Officer is the Board President, unless another Director has been so designated by the Board.

Accounting and Auditing Matters

The Executive Committee of the Board of Directors shall address all reported concerns or complaints regarding IDA accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Executive 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 of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of ethics. 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

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 Compliance Officer 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.