



Texas Chapter  
International Society of Arboriculture (ISAT)  
**Whistle Blower Policy and Procedures**  
(Approved February 1, 2013)

**Purpose**

This policy establishes the standards and procedures to ensure that handling of accounting- and audit-related complaints complies with management's and the Texas Chapter International Society of Arboriculture (ISAT) Finance Committee's objectives. *Whistleblower procedures should be updated and consistent with the Sarbanes–Oxley Act of 2002 (Section 301.4, concerning procedures for making complaints about accounting and auditing) and provided directly to the ISAT Finance Committee. The procedures facilitate access for employees and related parties to reach the ISAT Finance Committee.*

**Procedures**

**A. Responsibilities**

1. The ISAT Finance Committee shall receive, retain, investigate, and act on complaints and concerns of employees (*salaried and contracted*) regarding questionable accounting, internal accounting controls, and auditing matters, including those regarding the circumvention or attempted circumvention of internal accounting controls or that would otherwise constitute a violation of the organization's accounting policies (an "Accounting Allegation").
2. At the discretion of the ISAT Finance Committee, responsibility of the ISAT Finance Committee created by these procedures may be delegated to any members of the ISAT Finance Committee

**B. Procedures for Receiving Accounting Allegations**

1. Any Accounting Allegation that is made directly to management, whether openly, confidentially, or anonymously shall be promptly reported to the ISAT Finance Committee.

2. Each Accounting Allegation forwarded to the ISAT Finance Committee by management and each Accounting Allegation that is made directly to the ISAT Finance Committee, whether openly, confidentially or anonymously, shall be reviewed by the ISAT Finance Committee, who may, at their own discretion, consult with any member of management or any employee whom they believe would have appropriate expertise or information to assist the ISAT Finance Committee. The ISAT Finance Committee shall promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The ISAT Finance Committee shall be free in its discretion to engage outside auditors, counsel, or other experts to assist in the investigation and in the analysis of results.

### **C. Protection of Whistler Blower**

Consistent with the policies of the organization, the ISAT Finance Committee shall not retaliate, and shall not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who, in good faith, makes an Accounting Allegation or provides assistance to the ISAT Finance Committee, management, or any other person or group, including any governmental, regulatory, or law enforcement body, investigating the Accounting Allegation. The ISAT Finance Committee shall not reveal the identity of any person who makes a good faith Accounting Allegation and who asks that his/her identity as the person who made such Accounting Allegation remain confidential and shall not make any effort, or tolerate any effort made by any other person, to ascertain the identity of any person who makes a good faith Accounting Allegation anonymously.

### **D. Records**

The ISAT Finance Committee shall retain for a period of seven (7) years all records relating to any Accounting Allegation and to the investigation of any such Accounting Allegation.

### **E. Procedures for Making Complaints**

In addition to any other avenue available to an employee, any employee may report to the ISAT Finance Committee openly, confidentially, or anonymously any Accounting Allegation. Accounting Allegations can be made orally or in writing to the chairperson of the ISAT Finance Committee.