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501(3)(C) Non- Profit Organization



Whistleblower Policy

General

The Trumbull County Agricultural Society expects its directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Society, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers, and employees to report violations or suspected violations in accordance with this Whistleblower Policy and the Ohio Revised Code.

No Retaliation

No director, officer, or employee who in good faith reports a violation as defined in the Ohio Revised Code 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 the Society prior to seeking resolution outside the Society.

Reporting Violations

The Ohio Revised Code addresses the Society's open door policy and suggests that employees and others share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the Secretary – Treasurer is in the best position to address an area of concern. However, if you are not comfortable speaking with the Secretary-Treasurer or you are not satisfied with the Secretary-Treasurer's response, you are encouraged to speak with the President of the Society who has the specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or are uncomfortable with the President's response the Immediate Past President should be contacted. In these cases the Immediate Past President shall have the responsibility to investigate any suspected violations.

Compliance Officer

The Society's President, shall serve as the Society's Compliance Office, is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Ohio Revised Code and, at his discretion, shall advise the Fair Board and/or the audit committee. The Compliance Officer has direct access to the audit committee of the board of directors and is required to report to the audit committee at least annually on compliance activity.

Accounting and Auditing Matters

The audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit 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 Ohio Revised Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. 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 offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. 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 actions will be taken if warranted by the investigation.

Adopted 2/16/12