

**Greater Cincinnati Orchid Society**  
**Code of Ethics and Whistleblower Policy**

The Greater Cincinnati Orchid Society (GCOS) has been established for the purposes outlined in its Articles of Incorporation and further expressed in its Mission, Vision and Values Policy. GCOS wishes to maintain the highest standards of providing benefits to promote the public good. To that end, GCOS hereby establishes the following ethical standards for the organization.

**Code of Ethics:**

All financial dealings shall be undertaken and documented with respect to avoiding conflicts of interest and documenting appropriate authorization of expenditures from the Board, and as delegated to authorizing Officers.

No Director or Officer shall engage in any transaction that benefits himself or herself. All Directors and Officers shall be responsible under the GCOS Conflict of Interest Policy to declare situations which may constitute a conflict of interest or self-dealing so that the situation may be resolved by the Board.

No Director or Officer shall accept money on behalf of GCOS without properly documenting and reporting to GCOS.

The Board shall make available for inspection on request its minutes, tax filings, state filings, Regulations, and relevant other materials. For any of those items that are not required to be made freely available to the public, GCOS will request a reason from the requestor. A summary of Board actions at its regular meetings will be included in the e-newsletter. Materials may be made available on the GCOS web site. GCOS intends that its governance and business dealings shall be as transparent as is reasonably feasible.

Directors and Members who have concerns about a potential impropriety are encouraged to bring them to the attention of the Board or the whistleblowing investigating Director

Directors and Members are expected to uphold the highest standards of integrity, honesty and accountability in the affairs of GCOS and conduct themselves in ways that foster collegiality within the organization and which reflect positively on GCOS. To this end, this policy incorporates the provisions of the Code of Ethical Behavior, which is in a separate policy.

**Procedure for Reporting Ethical Problems and Taking Corrective Action**

Concerns about potential improprieties may be reported to a designated Director who does not hold another Board office. Such Director shall investigate the situation without revealing the source of the concern.

By declaring that he or she is acting in a whistleblower investigation, the Director shall be afforded access to any and all GCOS materials (accounting papers, policies, minutes, contracts, receipts, and any other documents) and be permitted to speak with any party to the situation in order to investigate it.

The investigating Director shall report to the Board within four weeks. However, any Director who may be a party in the situation shall be excused from deliberating about the matter. The remaining Directors shall make a determination about any corrective actions within two weeks of receiving the report.

Violations of the Code of Ethics and the Code of Ethical Behavior shall be grounds for removal from the Board of Directors as well as grounds for removal from membership. In either case, the processes outlined respectively in the Regulations and the Membership Policy shall be used.

**Adopted by the Board on April 7, 2009**