



BOY SCOUTS OF AMERICA WHISTLE BLOWER POLICY

GENERAL

The Audit Committee of the Board of Directors of the Boy Scouts of America (the “BSA”) has adopted the following policies and procedures for: (1) the receipt, retention, and treatment of complaints received by the BSA, and (2) the confidential, anonymous submission by employees of the BSA or others of concerns regarding questionable practices involving unethical or illegal conduct.

REPORTING OF CONCERNS OR COMPLAINTS

Acting to prevent problems is part of the Boy Scouts’ culture. If an employee observes possible unethical or illegal conduct, they are required to report it. Employees and others involved with the BSA are urged to come forward with any such information, without regard to the identity or position of the suspected offender.

Employees and others may choose **ANY** of the following modes of communicating concerns regarding unethical or illegal conduct:

- Discuss the matter with their immediate supervisor.
- Discuss the matter with the director of Human Resources
- Use the open door policy.
- Submit the concern to EthicsPoint at www.ethicspoint.com or call 866-384-4277 or mail the report to:
Boy Scouts of America c/o EthicsPoint, Inc.
P.O. Box 230369
Portland, OR 97223
- Contact BSA General Counsel at the contact information below or send either a signed or anonymous written report to the BSA General Counsel.
General Counsel
Boy Scouts of America
1325 W. Walnut Hill Lane
P.O. Box 152079 Irving, TX 75015-2079
Phone: (972) 580-7847

SCOPE OF MATTERS COVERED BY THESE PROCEDURES

These procedures relate to employee complaints relating to any conduct that is unethical, illegal, or is in violation of BSA Code of Conduct, Conflict of Interest Policy or other rules, regulations or procedures. Unethical or illegal conduct may include, but is not limited to:

- An unlawful act whether civil or criminal;
- Unprofessional conduct or conduct that violates the principals and tenets of the Boy Scouts;
- Abuse of power or authority for an unauthorized or ulterior purpose;
- Dangerous practice likely to cause physical harm or damage to any person or property;
- Unfair discrimination in the course of the employment or provision of services;
- Fraud or deliberate error in the preparation, evaluation, review, or audit of any financial or membership statement of the Boy Scouts;
- Fraud or deliberate error in the recording and maintaining of financial or membership records of the Boy Scouts;
- Deficiencies in or noncompliance with the Boy Scouts' internal accounting controls;
- Deviations from full and fair reporting of the Boy Scouts' financial and membership condition.

This list is not exhaustive but is intended to give an indication of the kind of conduct which might be considered unethical or illegal.

CONFIDENTIALITY

The BSA will treat all communications under this Policy in a confidential manner, except to the extent necessary (1) to conduct a complete and fair investigation, or (2) for reviews of BSA operations by the BSA's Board of Directors, its Audit Committee, and the BSA's independent public accountants.

TREATMENT OF COMPLAINT; NON-RETALIATION

Complaints received pursuant to this policy will be reviewed under Audit Committee direction and oversight by the BSA General Counsel, outside counsel, internal auditors or such other person as the Audit Committee determines to be appropriate.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the General Counsel.

Any individual, who in good faith reports any concerns pursuant to this policy, even if the report is mistaken, or who assists in the investigation of a reported complaint, will not be the subject of any retaliatory action. Retaliation in any form against these good faith reporters will not be tolerated. Any act of retaliation should be reported immediately.

Specifically, BSA will not discharge, demote, suspend, threaten, harass, or in any other manner discriminate or retaliate against any employee in the terms and conditions of their employment because of any lawful act done by that employee to either (1) provide information, cause information to be provided, or otherwise assist in any investigation regarding any conduct which the employee reasonably believes constitutes a violation or potential violation of any law, rule, or regulation, or (2) in good faith file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or, to the employee's knowledge, about to be filed relating to an alleged violation of any such law, rule, or regulation.

REPORTING AND RETENTION OF COMPLAINTS AND INVESTIGATIONS

The BSA will maintain a log of all complaints, tracking their receipt, investigation, and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the BSA's document retention policy.