

[About EthicsPoint](#)

[Reporting – General](#)

[Reporting Security & Confidentiality](#)

[Tips & Best Practices](#)

About EthicsPoint

What is EthicsPoint?

EthicsPoint is a comprehensive and confidential reporting tool to assist organization leadership, staff and volunteers to evaluate and work together to address potential fraud, abuse, and other financial misconduct issues, all while cultivating a positive working environment.

Why do we need a system like EthicsPoint?

- We believe that the people in the Sierra Club are our most important asset. By creating this open channel of communication, we can promote a positive working environment, which will help to ensure appropriate allocation of Club resources.
- Publicly traded companies are required by law to have an anonymous reporting vehicle to address accounting and financial fraud directly to the audit committee. This is considered a best practice for nonprofit organizations now, too.
- An effective reporting system will augment our other efforts to foster a culture of integrity and ethical decision-making.

Reporting – General

May I report using either the Internet or the telephone?

Yes. As an alternative to approaching the Executive Committee, chair or staff, with EthicsPoint, you have the ability to file a confidential, anonymous report via either the telephone or the Internet.

What type of situations should I report?

The EthicsPoint system is designed for Sierra Club volunteers to report any violation of our financial policies, including fraud or the inappropriate allocation of Club resources.

If I see a violation, shouldn't I just report it to the Sierra Club leadership that I work with and let them deal with it?

When you observe some behavior that you believe violates our financial policies or may be fraud, we expect you to report it. Ideally, you should bring any concerns forward to your direct Club leadership, or other member of the Club's leadership team. We recognize, however, that there may be circumstances when you are not comfortable reporting the issue in this manner. It is for such circumstances that we have partnered with EthicsPoint. We would rather you report anonymously than keep the information to yourself.

Why should I report what I know? What's in it for me?

We all have the right to function within a positive work environment and with that right comes the responsibility of acting in an ethical manner and letting the appropriate people know if someone is not acting appropriately. By working together, we can maintain a healthy and productive work environment. Financial misconduct can threaten the welfare of an entire organization or chapter.

Does leadership really want me to report?

We certainly do. In fact, we *need* you to report. You know what is going on within your area of the Sierra Club - both what is appropriate and what is not. You may have initial knowledge of an activity that may be cause for concern. Your reporting can minimize the potential negative impact on the organization and/or chapter and our people. Also, offering constructive input concerning financial violations of Club policies may help identify issues that can improve our financial culture and performance.

Where do these reports go? Who can access them?

Reports are entered directly on the EthicsPoint secure server, by you, to prevent any possible breach in security. EthicsPoint makes these reports available only to specific individuals within the leadership who are charged with evaluating the report, based on

the type of violation and location of the incident. Each of these report recipients has had training in keeping these reports in the utmost confidence.

Isn't this system just an example of someone watching over me?

The EthicsPoint system is intended to provide a non-threatening tool and provides a positive alternative that is aligned with our overall financial philosophy, and allows us to assure a safe, secure, and ethical organization. You are encouraged to communicate any concern of violations of Club financial policies and inappropriate financial management. Effective communication is critical in today's workplace and this is a great tool to enhance that communication.

We have carefully chosen the best reporting tool to meet our financial compliance obligations while maintaining a positive reporting environment.

Reporting Security & Confidentiality

It is my understanding that any report I send from a computer generates a server log that shows every web-site that my PC connects with, and won't this log identify me as a report originator?

EthicsPoint does not generate or maintain any internal connection logs with IP addresses, so no information linking your PC to EthicsPoint is available. In fact, EthicsPoint is contractually committed not to pursue a reporter's identity.

If you feel uncomfortable making a report on a Sierra Club computer, you have the option of using a PC outside our work environment (such as one located at an Internet café, at a friend's house, etc.) through the EthicsPoint secure website. Many people choose this option, as EthicsPoint's data shows that fewer than 12% of reports are generated during business hours.

Can I file a report from home and still remain anonymous?

A report from home, a neighbor's computer, or any Internet portal will remain secure and anonymous. An Internet portal never identifies a visitor by screen name and the EthicsPoint system strips away Internet addresses so that anonymity is totally maintained. Plus, EthicsPoint is contractually committed not to pursue a reporter's identity.

I am concerned that the information I provide EthicsPoint will ultimately reveal my identity. How can you assure me that will not happen?

The EthicsPoint system is designed to protect your anonymity. However, if you wish to remain anonymous, you - as a reporting party - need to ensure that the body of the report does not reveal your identity by accident. For example, "From my cube next to Jan Smith..." or "In my 33 years..."

Is the telephone toll-free hot line confidential and anonymous too?

Yes. You will be asked to provide the same information that you would provide in an Internet-based report and an interviewer will type your responses into the EthicsPoint Web site. These reports have the same security and confidentiality measures applied to them during delivery.

What if I want to be identified with my report?

There is a section in the report for identifying yourself, if you wish.

Tips & Best Practices

If I become aware of some individuals involved with financial misconduct, but it doesn't affect me, why should I bother reporting it?

Our organization chooses to promote ethical financial behavior. All unethical conduct, at any level, ultimately hurts the organization and all employees and volunteers, including you. You only have to consider what happened in recent outside organizational scandals (Enron, Arthur Anderson, Lehman Brothers, AIG) to see the disastrous effects that a seemingly harmless lapse in ethics can have on an otherwise healthy organization. So if you know of any incidents of misconduct or financial violations, consider it your duty to yourself and your colleagues to report it.

I am not sure if what I have observed or heard is a violation of financial policy, or involves unethical conduct, but it just does not look right to me. What should I do?

File a report. EthicsPoint can help you prepare and file your report so it can be properly understood. We'd rather you report a situation that turns out to be harmless than let possible unethical behavior go unchecked because you weren't sure.

What if my boss or other leaders are involved in a violation? Won't they get the report and start a cover-up?

The EthicsPoint system and report distribution are designed so that implicated parties are not notified or granted access to reports in which they have been named.

What if I remember something important about the incident after I file the report? Or what if the organization has further questions for me concerning my report?

When you file a report at the EthicsPoint Web site or through the EthicsPoint Call Center, you receive a unique user name and are asked to choose a password. You can return to the EthicsPoint system again either by Internet or telephone and access the original report to add more detail or answer questions posed by a Sierra Club representative and add further information that will help resolve open issues. We strongly suggest that you return to the site in the time specified to answer questions. You and the Sierra Club now have entered into an "anonymous dialogue" where situations are not only identified but can be resolved, no matter how complex.

Are these follow-ups on reports as secure as the first one?

All EthicsPoint correspondences are held in the same strict confidence as the initial report, continuing under the umbrella of anonymity.

Can I still file a report if I don't have access to the Internet?

You can file an EthicsPoint report from any computer that can access the Internet. You can file from home. Many public locations, including the public library, have Internet computers. If you don't have access or are uncomfortable using a computer, you can call the EthicsPoint toll-free hotline **855-863-1295** which is available 24 hours a day, 365 days a year.