

ETHICS POLICY

General

The Audit Committee of the Board of Directors of the Baltimore Area Council, Boy Scouts of America (the “BAC”) has adopted the following policies and procedures for: (i) the receipt, retention, and treatment of complaints received by the BAC; and (ii) the confidential, anonymous submission by employees of the BAC of concerns regarding questionable practices involving unethical or illegal conduct.

Reporting of Concerns or Complaints

Taking action to prevent problems is part of the Boy Scouts and BAC’s culture. If you observe unethical or illegal conduct, you are encouraged to report your concerns. Employees and others involved with the BAC 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 either of the following modes of communicating concerns regarding unethical or illegal conduct:

1. Discuss the matter with your immediate supervisor.
2. Contact Kenn Miller, Scout Executive of the BAC, at the contact information below or send either a signed or anonymous written report to the Chair of the BAC’s Audit Committee, Lindsey Welsh or Board President, Mike Sullivan.

Kenn Miller
Scout Executive
Baltimore Area Council, Boy Scouts of America
701 Wyman Park Drive
Baltimore, Maryland 21211
Phone: 443-573-2507
E-mail: kmiller@baltimorebsa.org

Lindsey Welsh
Chairman, Audit Committee
KPMG
1 E. Pratt St.
Baltimore, MD 21202
443-812-0197
Email: lindseygwelsh@gmail.com

Mike Sullivan
Council President
213 Midhurst Rd.
Baltimore, MD 21212
410-598-6992
Email: mike.sullivan@am.jll.com

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 or BAC rules, regulations, or procedures. Unethical or illegal conduct may include:

- An unlawful act whether civil or criminal;
- Unprofessional conduct or conduct that violates the principles 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 definitive but is intended to give an indication of the kind of conduct, which might be considered unethical or illegal.

Confidentiality

The BAC 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 BAC operations by the BAC's Board of Directors, its Audit Committee, and the BAC's independent public accountants and outside counsel.

Treatment of Complaint; Non-Retaliation

Complaints received pursuant to this policy will be reviewed under Audit Committee direction and oversight by our 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 Audit Committee.

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 be protected by the BAC. Retaliation in any form against these individuals will not be tolerated. Any act of retaliation should be reported immediately and will be disciplined appropriately.

Specifically, we 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.

As stated in the employment contract, your employment is at will.

Reporting and Retention of Complaints and Investigations

The BAC 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. There will be disclosure of the resolution of the complaint in a timely manner. Copies of complaints will be maintained in accordance with the BAC's document retention policy.