



Whistleblower Protection Policy

Effective: June 11, 2009

Purpose

PNRA requires all staff, Board members, athletes and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of PNRA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. Set forth below is PNRA's policy with respect to reporting good-faith concerns about the legality or propriety of PNRA actions or plans.

This policy applies to PNRA, Mercer Junior Rowing Club and the Mercer Masters.

Reporting of Concerns or Complaints

It is the responsibility of all staff, Board members, athletes and volunteers to comply with PNRA's Code of Conduct and applicable law and to report violations or suspected violations in accordance with this Whistleblower Policy.

Confidentiality

PNRA 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 review of PNRA operations by PNRA's Board, its audit committee, PNRA's independent public accountants, and PNRA's legal counsel.

Retaliation

PNRA will not permit any negative or adverse actions to be taken against any employee or individual for making a good-faith report of a possible violation of its Code of Conduct or applicable law, even if the report is mistaken, or against any employee or individual who assists in the investigation of a reported violation. Retaliation in any form will not be tolerated. Any act of alleged retaliation should be reported immediately and will be promptly investigated. 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 PNRA prior to seeking resolution outside the organization.

How To Report Concerns or Complaints

If an employee or athlete suspects illegal conduct or conduct involving misuse of PNRA assets or in violation of the law, he or she may report it, anonymously if the employee or athlete wishes, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Employees or athletes can make a report to any of the following PNRA's Executive Director at any time. Alternatively, employees or athletes can make a report by calling either the Board President or the Chair of the Finance Committee.

Whether or not you identify yourself, for a proper investigation to be conducted, please provide PNRA with as much information as you can, sufficient to do a proper investigation, including where and when the incident occurred, names and titles of the individuals involved, and as much other detail as you can provide.

Illustrative Types of Concerns

The following is a nonexhaustive list of the kinds of improprieties that should be reported:

- Supplying false or misleading information on PNRA's financial or other public documents, including its Form 990
- Providing false information to or withholding material information from PNRA's board or auditors
- Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any records that may be connected to an official proceeding, in violation of federal or state law or regulations
- Altering, destroying, or concealing a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding or otherwise obstructing, influencing, or impeding any official proceeding, in violation of federal or state law or regulations
- Embezzling, self-dealing, private inurement (i.e., PNRA earnings inuring to the benefit of a director, officer, or senior management) and private benefit (i.e., PNRA assets being used by anyone in the organization for personal gain or benefit)
- Paying for services or goods that are not rendered or delivered
- Using remarks or actions of a sexual nature that are not welcome and are likely to be viewed as personally offensive, including sexual flirtations; unwelcome physical or verbal advances; sexual propositions; verbal abuse of a sexual

nature; the display of sexually suggestive objects, cartoons, or pictures; and physical contact of a sexual or particularly personal nature.

- Using epithets, slurs, negative stereotyping, and threatening, intimidating, or hostile acts that relate to race, color, religion, gender, national origin, age, or disability
- Circulating or posting written or graphic material in the workplace that denigrates or shows hostility or aversion toward an individual or group because of race, color, religion, gender, nationality, age, or disability
- Discriminating against an employee, athlete or volunteer due to a person's race, color, religion, sex, sexual orientation, national origin, age, physical or mental impairment, or veteran status
- Facilitating or concealing any of the above or similar actions

Questions

If you have any questions regarding this policy, please contact the Executive Director.

This Whistleblower Protection Policy of the Princeton National Rowing Association was approved and adopted by action of Board of Directors.

President, Princeton National Rowing Association

Secretary, Princeton National Rowing Association

Date

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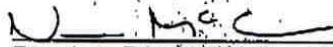
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