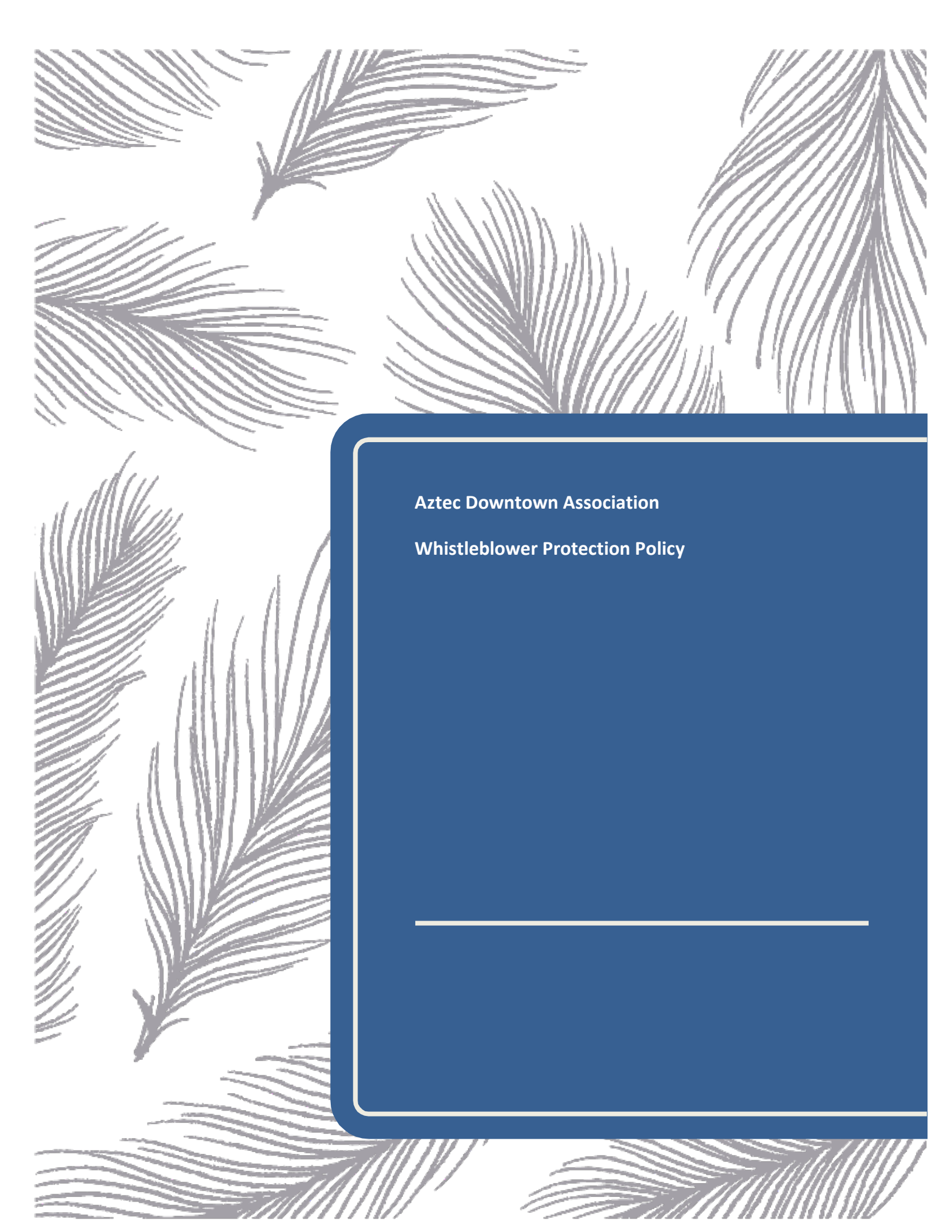




Aztec Downtown Association

Whistleblower Protection Policy

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Aztec Downtown Association Whistleblower Protection Policy

Purpose

Whistleblower Policy

As part of the ethical conduct of the **Aztec Downtown Association**, all directors, officers, employees, contractors, and volunteers are expected to uphold the **highest standards of business and personal ethics** in the performance of their duties and responsibilities.

As representatives of the Association, we must practice **honesty, transparency, and integrity** in fulfilling our obligations and must comply with all applicable **federal, state, county, and municipal laws and regulations**.

The following is the **Aztec Downtown Association's Whistleblower Policy**, which establishes a clear process for reporting **good-faith concerns** about:

- The legality of the Association's actions or planned actions.
- The ethical or propriety standards of its operations.
- Any suspected **illegal activity or misuse of the Association's assets**.

This policy is intended to:

1. Provide a **safe and confidential mechanism** for reporting such concerns.
2. Ensure that reports are investigated promptly and thoroughly.
3. **Protect individuals from retaliation** for making good-faith reports under this policy, whether the concerns are ultimately substantiated or not.

No director, officer, employee, contractor, or volunteer who, in good faith, reports a suspected violation shall suffer **harassment, retaliation, or adverse employment or volunteer consequences**.

Examples of Questionable Conduct

This policy addresses situations in which a **director, officer, employee, volunteer, or contractor** suspects that another person in the organization has engaged in **illegal acts or questionable conduct** involving the assets, reputation, or operations of the **Aztec Downtown Association**.

Examples include—but are not limited to—actions that violate:

- **Federal laws**, including the Sarbanes–Oxley Act, IRS nonprofit regulations, and applicable employment laws.

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- **New Mexico state laws**, including the New Mexico Nonprofit Corporation Act (NMSA 1978, Chapter 53), New Mexico Criminal Code, and the New Mexico Human Rights Act.
- **San Juan County and City of Aztec ordinances**, including local business licensing, contracting, and anti-discrimination provisions.

The **Aztec Downtown Association** encourages all personnel—both paid and volunteer—to report such questionable conduct. A confidential and, if desired, anonymous reporting process is in place to protect individuals who come forward in good faith.

Non-Exhaustive List of Reportable Improprieties

The following examples illustrate the types of misconduct that should be reported:

1. **Financial Misrepresentation or Fraud**
 - Supplying false or misleading information on the Association’s financial statements, IRS Form 990, grant reports, or other public documents.
 - Providing false information to, or withholding material information from, the Association’s board, auditors, or government agencies.
 - Misstatements of accounts or deliberate accounting irregularities.
2. **Document Destruction or Tampering**
 - Destroying, altering, concealing, or falsifying records connected to an official proceeding, in violation of federal or state law.
 - Attempting to impair the availability of a document for legal or audit purposes.
3. **Misuse or Misappropriation of Assets**
 - Embezzlement, theft, or unauthorized removal of Association property.
 - Self-dealing, private inurement (benefits to insiders), or private benefit (use of Association assets for personal gain).
 - Paying for goods or services not actually rendered or delivered.
4. **Conflict of Interest**
 - Engaging in transactions that create a financial or personal conflict of interest in violation of the Association’s Conflict of Interest Policy.
 - Failing to disclose relevant relationships or interests in decisions involving the Association’s contracts or assets.
5. **Discrimination and Harassment**
 - Sexual harassment, including unwelcome sexual advances, verbal or physical harassment, or the display of sexually suggestive materials.
 - Harassment or hostile acts based on race, color, religion, gender, national origin, age, disability, sexual orientation, or veteran status.
 - Circulating or displaying materials that promote hostility or aversion toward any protected class.

6. Employment and Labor Law Violations

- Discrimination in hiring, promotion, or other employment actions in violation of the **New Mexico Human Rights Act** or applicable federal laws.
- Retaliation against individuals who file complaints or cooperate in investigations.

7. Violations of Organizational Governance

- Violating the Association's Articles of Incorporation, bylaws, operational policies, or board resolutions.
- Ignoring or bypassing board-approved internal controls.

8. Other Illegal or Unethical Conduct

- Facilitating, encouraging, or concealing any of the above actions.
- Bribery, kickbacks, or other corrupt practices in securing contracts or funding.
- Knowingly violating local, state, or federal safety regulations.
- Misuse of confidential or proprietary information.

Reporting Obligations:

Any suspected violation should be reported promptly through the **Association's whistleblower reporting process**. Reports can be made to the **Executive Director, Board President**, or via the anonymous reporting channel established by the Association.

Retaliation Prohibited:

In accordance with **federal whistleblower protections, New Mexico law**, and the **City of Aztec Personnel Ordinances**, retaliation against individuals who make good-faith reports is strictly prohibited.

Acting in Good Faith

Any person filing a complaint concerning an **ethical** or **legal** violation—or suspected violation—within the **Aztec Downtown Association** must act **in good faith** and have **reasonable grounds** for believing that the information disclosed indicates such a violation.

Allegations that are found to be **unsubstantiated** and determined to have been made **maliciously** or with **knowledge that they were false** will be treated as a **serious disciplinary offense**. Such conduct may result in:

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- Disciplinary action by the Aztec Downtown Association, up to and including termination of employment, removal from the board, or dismissal from volunteer or contractor roles.
- **Civil or criminal liability** under applicable **federal** or **New Mexico law**, including but not limited to defamation, malicious prosecution, or other legal claims brought by individuals falsely accused of misconduct.

The Association encourages all directors, officers, employees, contractors, and volunteers to raise concerns responsibly and truthfully, in a manner that protects both the integrity of the organization and the rights of all individuals involved.

Confidentiality

The **Aztec Downtown Association** will treat all reports, complaints, and communications made under this policy as **confidential** to the fullest extent possible.

Confidentiality will be maintained **except** where disclosure is necessary in order to:

1. Conduct a **complete, thorough, and fair investigation**;
2. Comply with **federal, state, county, or municipal law**;
3. Allow for review by the Association's **Board of Directors, Executive Committee, independent public accountants, or legal counsel**; or
4. Protect the safety, security, or legal rights of the Association, its personnel, or the public.

Enforcement & Protection Measures:

- Access to the identity of the complainant and the content of the report shall be **strictly limited** to individuals directly involved in the investigation and resolution process.
- All individuals involved in handling complaints or conducting investigations shall be required to **sign a confidentiality agreement** and may be subject to disciplinary action, up to and including termination, for any unauthorized disclosure.
- Any **retaliation** or attempt to identify an anonymous whistleblower for the purpose of harassment, intimidation, or retribution is strictly prohibited and will result in disciplinary action and possible **civil or criminal penalties**.
- All documents and records related to a complaint will be stored in **secure, access-controlled files**, whether in physical or electronic form, in compliance with the Association's **Record Retention Policy** and **applicable privacy laws**.
- When possible, investigation reports will **redact identifying details** that are not necessary to the findings or corrective actions.

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The **Executive Director** (or designated compliance officer) will oversee enforcement of this confidentiality provision and report any breaches directly to the **Board of Directors**.

Certification of Adoption

We, the undersigned officers of the Aztec Downtown Association, hereby certify that this Financial Controls and Management Policy was adopted on the date indicated above.

President / Chairperson – Date

Secretary – Date

Appendix A – Record Retention Schedule

Aztec Downtown Association

(Applies to all officers, board members, employees, volunteers, and contractors)

Record Type	Minimum Retention Period	Notes / Legal Basis
Governing Documents		
Articles of Incorporation & Amendments	Permanent	Required under NM nonprofit law (NMSA § 53-8-26).
Bylaws & Amendments	Permanent	Keep signed originals.
Board & Committee Meeting Minutes	Permanent	Includes agendas, attendance, and supporting materials.
Board Policies & Resolutions	Permanent	Preserves historical governance decisions.
Annual Corporate Reports (NM Secretary of State)	Permanent	Proof of state compliance.
Financial Records		
Annual Financial Statements (audited & unaudited)	Permanent	For audits, grants, and historical reference.
IRS Form 990 & 990-T	Permanent	Required for public inspection (last 3 years), best practice to keep all years.
New Mexico Gross Receipts Tax filings	7 years	NM Tax & Revenue Department requirement.
General Ledger & Chart of Accounts	Permanent	Core accounting record.
Bank Statements, Reconciliations & Cancelled Checks	7 years	IRS standard audit window.
Accounts Payable & Receivable Ledgers	7 years	Consistent with NM and IRS guidelines.
Expense Reports, Invoices & Receipts	7 years	Must support deductions and grant reporting.
Grant Applications, Awards & Compliance Reports	7 years after close	Keep longer if required by funder.
Legal & Compliance Records		

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Record Type	Minimum Retention Period	Notes / Legal Basis
Contracts & Leases (expired)	7 years after expiration	Includes event venue contracts, vendor agreements, etc.
Licenses & Permits	7 years after expiration	City of Aztec permits and business licenses.
Insurance Policies (current & expired)	Permanent	For liability protection and historical claims.
Litigation & Claim Files	Permanent	Includes settlements and court documentation.
Personnel & Volunteer Records		
Employee Personnel Files	7 years after termination	Comply with NM employment law.
Independent Contractor Agreements	7 years after completion	Protects against IRS misclassification audits.
Volunteer Agreements, Waivers & Records	7 years after service ends	For liability protection.
Payroll Records	7 years	Meets federal and NM Department of Workforce Solutions requirements.
Property & Asset Records		
Deeds, Mortgages, Titles & Bills of Sale	Permanent	Includes easements and property tax records.
Asset Inventory Lists	Life of asset + 7 years	For insurance and depreciation tracking.
Maintenance & Service Records	7 years after expiration	Supports warranty claims and audit reviews.
Communications & Marketing		
Newsletters, Press Releases, and Public Marketing Materials	3 years	Archive significant publications.
Social Media Archives	3 years	Keep for branding and historical purposes.
Electronic Records		
Emails tied to contracts, legal matters, or board decisions	Same as record type	Retain according to category rules above.
Routine operational emails	Until no longer needed	Purge under policy guidelines.

Approved Destruction Methods

- **Paper Records** – Cross-cut shredding or approved secure document destruction service in San Juan County.
- **Electronic Records** – Secure deletion from servers, hard drives, and backups.
- Maintain a **Destruction Log** noting date, method, and authorizing official.