



## **OPERATING GUIDELINE**

### **WHISTLEBLOWER**

#### **I. PURPOSE**

The purpose of the MARSQA Whistleblower Operating Guideline is to establish the procedures for:

- The submission of concerns regarding questionable accounting matters and unlawful activities, policies or practices by directors, officers and other stakeholders of the Society, on a confidential and anonymous basis;
- The receipt, retention and treatment of complaints received by the Society regarding accounting, internal controls, or auditing matters;
- The protection of directors, volunteers and contractors reporting concerns from retaliatory actions.

#### **II. SCOPE**

This Operating Guideline applies to:

- MARSQA Board of Directors
- MARSQA Volunteers
- MARSQA general membership
- Contractors employed by MARSQA

#### **III. RESPONSIBILITIES**

- A. Each MARSQA Board of Directors member, volunteer, member and contractor of MARSQA has an obligation to report in accordance with this Whistleblower Operating Guideline (a) questionable or improper accounting matters, and (b) unlawful activities, policies or practices of the Society (hereinafter collectively referred to as concerns).
- B. All reported concerns should be forwarded to a member of the MARSQA Board of Directors in accordance with the procedures set forth herein. That Board Member will be responsible for disseminating the concern to the President or Vice President of MARSQA, who in turn will disseminate the concern to the Board of Directors. The Board of Directors shall be responsible for investigating and taking appropriate action with respect to all reported concerns.

- C. If an individual standing accused of impropriety is a member of the Board of Directors, they will be required to abstain from any investigation and decision making process employed by the board.
- D. No member of MARSQA or contractor who, in good faith, reports a concern shall be subject to retaliation.
- E. Any member of MARSQA or contractor who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including revocation of membership or termination of contract employment.
- F. Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting practice or a violation of a law, rule or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare and protection of the Society.
- G. The act of making allegations that prove to be unsubstantiated and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including revocation of membership or termination of the employment contract. Such conduct may also give rise to other actions, including civil lawsuits.

#### **IV. PROCEDURES**

- A. MARSQA members and contractors should submit concerns in writing directly to any member of the Board of Directors.
- B. The Board of Directors shall address all reported concerns. The Board member to whom the Concern has been reported, shall immediately notify the President or Vice-President of any such report.
- C. If an individual standing accused of impropriety is a member of the Board of Directors, they will be required to abstain from any investigation and decision making process employed by the board.
- D. The Board member to whom the concern has been reported shall notify the sender and acknowledge receipt of the concern within five (5) business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns.
- E. All reports shall be investigated promptly by the Board of Directors, and appropriate corrective action shall be taken by the Board, if warranted by the investigation. In addition, actions taken must include a conclusion and/or follow-up with the complainant for complete closure of the concern.

- F. The Board of Directors has the authority to retain outside legal counsel, accountant, private investigator or any other resource deemed necessary to conduct a full and complete investigation of the allegations.
  
- G. Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including revocation of membership or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.