Adopted by the NAIFA-XX Chapter on <DATE>

**WHISTLEBLOWER POLICY**

**NAIFA – XX CHAPTER**

A. Guiding Principles

The objective of NAIFA-XX’s Whistleblower Policy is to establish a policy for the protection of Chapter volunteers and employees reporting concerns from retaliation, harassment, or adverse employment consequences related to complaints of organizational wrongdoing.

B. Procedure

NAIFA-XX encourages volunteers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Staff and representatives of the organization should practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

Detailed are the procedures for reporting violations of (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of applicable laws and regulations (herein collectively referred to as Concerns); (c) and for the receipt and retention of complaints received.

C. Reporting Responsibility

Each Chapter volunteer and employee has an obligation to report in accordance with this Whistleblower Policy within 90 days of discovering the violation.

D. Authority of the Audit Committee

All reported concerns will be forwarded to the Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported concerns.

E. No Retaliation

This Whistleblower Policy is intended to encourage and enable NAIFA-XX volunteers and employees to raise concerns within the Chapter for investigation and appropriate action. With this goal in mind, no Chapter volunteer or employee who, in good faith, reports a concern shall be subject to retaliation or, in the case of staff, adverse consequences related to whistleblower complaints. Moreover, a Chapter volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination.

F. Reporting Concerns

Staff should share their concerns with someone who can address them properly. In most cases their supervisor is in the best position to address a concern. However, if staff is not comfortable speaking with the supervisor about the concern, they are encouraged to speak with someone in Human Resources or anyone in management with whom they are comfortable in approaching. Supervisors and managers are required to report suspected concerns to the Chair of the Audit Committee.

For suspected fraud, or when staff is not satisfied or are uncomfortable with following the open-door policy, they should contact the Chair of the Audit Committee directly.

Directors and other volunteers should submit concerns in writing directly to the Chair of the Audit Committee. Contact information for the Audit Committee Chair may be obtained from the Executive Director.

G. Handling of Reported Violations

The Audit Committee shall address all reported concerns. The Chair shall notify the committee, the Chapter President, and the Chapter Executive Director of any such report within three business days.

The Chair will notify the sender and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns.

All reports will be investigated by the Audit Committee, and appropriate corrective action will be recommended to the Executive Committee, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

H. Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information reported indicates a violation of the law or constitutes an inappropriate accounting or financial practice. 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 offence and may result in discipline, up to and including dismissal from the volunteer position or termination. Such conduct may also give rise to other actions, including civil lawsuits.