

MARC Whistleblower Protection Policy

Introduction

MARC requires directors, officers, employees, volunteers, and members to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers, employees, volunteers, and members to comply with MARC policies and to report violations or suspected violations of the law in accordance with this policy.

No Retaliation

No director, officer, employee, volunteer, or member who in good faith reports a violation of the law, shall suffer harassment, retaliation, or adverse consequence even if the report is mistaken, or against any employee or individual who assists in the investigation of a reported violation. An employee, officer, director, or member who retaliates against someone who has reported a violation of the law in good faith is subject to disciplinary action up to and including termination of employment or removal from the organization. This Whistleblower Policy is intended to encourage and enable employees and others to raise concerns about illegal activity within the organization.

Reporting Alleged Violations

Officers, directors, employees, and members are expected to report suspected violations of MARC policies or illegal activities to any active member of the Board of Directors the President of MARC. If the President is alleged to be in violation of the law, then the report should be submitted to a current member of the Board of Directors. A submitted report will be investigated by the Board of Directors. If legal counsel is needed, it will be engaged at that time by the Board of Directors. A report of findings will be submitted to the Board in a timely fashion with recommendations for action.

Suspected illegal activity or suspected violations of MARC policies may be submitted on a confidential basis by the complainant. Reports will be kept confidential to the extent possible except to the extent necessary 1) to conduct a complete and fair investigation, or 2) for review of MARC operations by the Board of Directors of MARC, MARC's independent public auditor and/or MARC's legal counsel.

For a proper investigation to be conducted as much information as possible should be reported and it should clearly outline the perceived illegal act or violation of MARC policies. The report should outline a specific incident with dates and names of individual(s) involved. This report should be supplied in order to conduct a sufficient investigation.

Acting in Good Faith

Anyone filing a complaint concerning suspected illegal activity or a violation of MARC policies must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the law or MARC policies. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be

viewed as malfeasance and addressed accordingly.

Handling of Reported Violations

The appropriate person as outlined in this policy to receive an official complaint will notify the complainant and acknowledge receipt of the reported complaint within five (5) business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Outside legal counsel may be consulted as needed or warranted by the complaint.

Adapted for MARC from the sample Whistleblower Policy written by the National Council of Nonprofit Associations, www.ncna.org. 2004.

Examples of Illegal Activities

The following is a non-exhaustive list of the kinds of activities that should be reported:

- ω Supplying false or misleading information on MARC's financial or other public documents, including its Form 990.
- ω Destroying, falsifying, or concealing any records that are official documents of the organization and if the actions are in violation of the law.
- ω 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.
- ω Embezzling MARC funds or benefiting financially through association with MARC, for example serving on the board and entering into a financially beneficial contract with the organization.
- ω Paying for services or goods that are not rendered or delivered. "Laundering" funds.
- ω 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.
- ω Using epithets, slurs, negative stereotyping, and threatening, intimidating, or hostile acts that relate to race, color, religion, gender, national origin, age, or disability.
- ω 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.
- ω Discriminating against an employee or potential employee due to a person's race, color, religion, sex, sexual orientation, national origin, age, physical or mental impairment, or veteran status.
- ω Violating MARC's Conflict-of-Interest Policy, or Whistleblower Policy.,
- ω Facilitating or concealing any of the above or similar actions.