

Massachusetts Children's Alliance, Inc. Whistleblower Policy

1. General

The Massachusetts Children's Alliance, Inc. (MACA) Code of Ethics and Conduct (Code) requires board members, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of MACA we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. The MACA Whistleblower Policy is intended to protect employees who, in good faith, report conduct that they believe is illegal or dishonest such as actions that:

- May lead to incorrect financial reporting;
- Are violations of federal, state or local laws

2. Reporting Responsibilities

It is the responsibility of all board members, employees and volunteers to report activity that she/he considers to be illegal or dishonest in accordance with this Whistleblower Policy. See Section 4 below.

3. No Retaliation

No board member, employee or volunteer who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. Adverse employment consequences include but are not limited to termination, compensation decreases or poor work assignments. 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 the Organization prior to seeking resolution outside the Organization.

4. Reporting Violations

MACA maintains an open door policy and expects that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's immediate supervisor is in the best position to address an area of concern and will report the report of wrongdoing to the executive director. If the violations involve the employee's immediate supervisor, the concern should be brought directly to the attention of the executive director. If the concern involves the executive director, it should be reported to the board of directors or its designated committee. The employee may file a complaint in writing. In all cases, the employee needs to demonstrate in good faith that there are sufficient grounds for concern. You may go to the MACA website http://www.machildrensalliance.org/board_of_directors.html to find the board list.

5. Acting in Good Faith

Anyone filing a complaint must be acting in good faith and have reasonable grounds for believing the information disclosed indicates wrongdoing. Any employee who intentionally files a false report of wrongdoing will be subject to disciplinary action, up to and including termination.

6. Confidentiality

Reports of wrongdoing or suspected wrongdoing will be kept confidential to the extent possible and consistent with the need to conduct an adequate, fair investigation. Identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their rights to legal defense.

7. Handling of Reported Violations

The executive director or appropriate board member will notify the sender and acknowledge the receipt of suspected violation within 5 business days. All reports will be promptly investigated and appropriate corrective action will be taken in accordance with personnel policies if warranted by the investigation.

8. Accounting and Auditing Matters

The auditor shall meet with the finance committee for an in-depth, complete report on the annual audit. The auditor will further present an overview of the audit to the full board of directors at either its October or November meeting of the board of directors.

The finance committee shall address all reported concerns or complaints regarding corporate accounting practices and internal controls. The executive director or board president will notify the finance committee of any such complaint and work with the committee until the matter is resolved.