

## Marion Fire Auxiliary Inc. Whistle-Blower Policy

Policy adopted by the Board of Directors on November 6, 2017

### Purpose

Whistle-blower policies are standard practice for nonprofit incorporations, because the Sarbanes-Oxley Act of 2002 requires corporations to have them.

### Duty to Report

MFA's policy is that directors, officers, Members, and other volunteers are encouraged and enabled to raise serious concerns internally (so that MFA can address and correct inappropriate conduct and actions). In fact, it is the responsibility of all directors, officers, Members, and other volunteers to report concerns about violations of law, regulations that govern MFA operations, or ethics.

### Non-Retaliation

It is contrary to MFA values for anyone to retaliate against any director, officer, Member, or other volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of Marion Fire Auxiliary Inc. Any director, officer, or Member who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including permanent termination from MFA.

### Reporting Procedure

MFA has an open-door policy. Members and other volunteers are encouraged to speak with, or give a written complaint, to MFA's Vice-President who acts as MFA's "Compliance Officer" responsible to investigate and resolve all reported complaints. The Vice-President is also responsible for advising the Board of any complaints relating to accounting or alleged financial improprieties.

### Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### Handling of Reported Violations

The Marion Fire Auxiliary Inc's Vice-President will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.