

MNG-27 WHISTLE-BLOWER

Policy Statement

The Manhattan Public Library maintains a whistle-blower policy to create a mechanism whereby, if an employee or volunteer becomes aware of a violation of policy or law regarding accounting, internal controls, or auditing matters, this can be reported without fear of retaliation. The policy will ensure that directors, employees, and volunteers are aware of the policy and understand how to report concerns.

Definition

- The “Audit Committee” includes the Director, one assistant director, and/or the human resources manager.

Regulations

This policy requires directors, key volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Whistle-Blower Policy are to establish policies and procedures for the following:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, volunteers, and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection of directors, volunteers, and employees reporting concerns from retaliatory actions.

Reporting Responsibility

Each director, volunteer, and employee of the Library has an obligation to report in accordance with this whistle-blower policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of the Library’s policies.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a grievous violation of a policy. 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. It may also result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Reporting Concerns

Encouragement of Reporting

- The organization encourages complaints, reports, or inquiries about illegal practices or serious violations of the code, including illegal or improper conduct by the organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment through the organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

Employees

- Employees should first discuss their concern with their immediate supervisor. If, after speaking with their supervisor, the individual continues to have reasonable grounds to believe the concern is valid, the individual should report the concern to the Audit Committee. However, if the individual is uncomfortable speaking with his or their supervisor, or the supervisor is a subject of the concern, the individual should report their concern directly to the Audit Committee. In addition, suspected fraud should be reported directly to the chair of Manhattan Public Library Board of Trustees, by phone, e-mail, or by regular mail. This information is available on the Library's web site.
- If the concern was reported verbally to the Audit Committee, the reporting individual, with assistance from the Human Resources Manager, shall reduce the concern to writing. The Human Resources Manager is required to promptly report the concern to the Director, who has specific and exclusive responsibility to investigate all concerns. If the Human Resources Manager, for any reason, does not promptly forward the concern to the Director, the reporting individual should directly report the concern to the chair of Manhattan Public Library Board of Trustees or the Director. Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Director.
- The Audit Committee should submit concerns in writing directly to the Library Board of Trustees President.

Handling of Reported Violations

- The Audit Committee shall address all reported concerns. The Audit Committee shall immediately notify the Library Board of Trustees President of any such report. The Audit Committee 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 promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the board of directors, if warranted by the investigation. In addition, action taken must include a conclusion or follow-up, or both, 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.