

## **Central Massachusetts Agency on Aging Whistleblower Policy and Procedures**

Central Massachusetts Agency on Aging (CMAA) is committed to lawful and ethical behavior in all of its activities and requires directors, officers, employees and volunteers to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities

It is the responsibility of all directors, officers, volunteers and employees to comply with the organization's Code of Ethics and to report violations or suspected violations in accordance with this Whistleblower Policy.

No director, officer, employee or volunteer who in good faith reports a violation of the Code of Ethics shall suffer harassment, retaliation or adverse employment consequence. 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 Central Massachusetts Agency on Aging prior to seeking resolution outside the organization.

The Code of Ethics addresses CMAA's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his/her supervisor or not satisfied with the supervisor's response, the employee is encouraged to speak with someone they are comfortable in approaching. Managers are required to report suspected violations of the code to the Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when someone is not satisfied or uncomfortable with following our organization's open door policy, individuals should contact CMAA's Compliance Officer directly.

CMAA's Compliance Officer is responsible for investigation and resolving all reported complaints and allegations concerning violations of the Code of Ethics and, at his discretion, shall advise the Executive Director and/or the audit committee. The Compliance Officer has direct access to the audit committee of the board of directors and is required to report to the audit committee at least annually on compliance activity. CMAA's Compliance Officer is the chair of the audit committee.

The audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

Anyone filing a complaint concerning a violation or suspected violation of the Code of Ethics must be acting in good faith and have reasonable grounds for believing the information disclosed indicated a violation of the code. 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 a serious disciplinary offense.

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

The Compliance office will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

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