

# **Monadnock Habitat for Humanity Whistleblower Policy**

The Monadnock Habitat for Humanity (MHFH) requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

The MHFH will investigate any suspected fraudulent or dishonest use or misuse of the MHFH's resources or property by staff or volunteers.

## **Reporting Responsibility**

The whistleblower policy of the Monadnock Habitat for Humanity is intended to provide a mechanism for the reporting of illegal activity or the misuse of MHFH assets while protecting the employees who make such reports from retaliation. It is the responsibility of all directors, officers, and employees to report violations or suspected violations in accordance with this Whistleblower Policy. Volunteers and consultants are also encouraged to report any violations or suspected violations.

## **Rights and Responsibilities**

### ***Supervisors***

Supervisors are required to report suspected fraudulent or dishonest conduct to the Chief Executive Officer (CEO). Reasonable care should be taken in dealing with suspected misconduct to avoid:

- Baseless allegations
- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- Violations of a person's rights under law

Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is critical. Supervisors, while appropriately concerned about "getting to the bottom" of such issues, should not in any circumstances perform any investigative or other follow-up steps on their own. Accordingly, a supervisor who becomes aware of suspected misconduct

- Should not contact the person suspected to further investigate the matter or demand restitution
- Should not discuss the case with attorneys, the media, or anyone other than the chief executive Officer
- Should not report the case to an authorized law enforcement officer without first discussing the case with the Chief Executive Officer.

## **Making a Report**

If an employee suspects illegal conduct or conduct involving misuse of the MHFH assets or in violation of the law, he or she may report it, anonymously if the employee wishes, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Employees can make a report to any of the following MHFH executives at any time: Chief Executive Officer, Chief Financial Officer, or the business manager. The MHFH will promptly

conduct an investigation into matters reported, keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

Alternatively, employees can make a report by calling either the board president or the chair of the finance committee. For the board president and finance committee chair's names and phone numbers see appendix A.

### **Reporting Procedures**

The reporting procedure is intended to describe the process through which concerns about the possible misuse of MHFH assets are handled pursuant to the MHFH's whistleblower policy.

1. An employee makes a report of suspected misuse of MHFH assets by reporting in person to the Chief Executive Officer, or reporting anonymously to the board president or the finance committee chair.
2. The report is promptly reviewed by the Chief Executive Officer, as well as the business manager, to determine whether the report constitutes a complaint or a non-financial complaint, unless one of them is allegedly involved in the misconduct, in which case the report should be reviewed by only one of them. (If both of them are alleged to be involved, the report should go directly to the board chair or the finance committee chair.)
  - A complaint means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of the MHFH's conflict-of-interest policy that results in a financial harm to the MHFH; or (iv) a claim of retaliation against any employee making a good-faith report regarding any of the preceding matters.
  - A non-financial complaint means a report of any other matter not involving a misuse of the MHFH's assets.
3. If the report is deemed to be a complaint, it will be promptly investigated and forwarded to the finance committee chair. If the report is deemed to be a non-financial complaint, it will be referred to the appropriate executive or manager for follow-up. Some non-financial complaints may involve serious matters and may require prompt investigation, but may nevertheless not involve misuse of the MHFH's assets.
4. Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the employee making the complaint. A written report of the outcome of each investigation is prepared and delivered to the finance committee chair.
5. The finance committee chair decides whether the report involves a matter that is material. If it is deemed material, it is reviewed by the full committee, which may forward it for disposition to the board or may direct senior management to take actions to resolve the situation. If the report is deemed non-material, it is not reviewed by the committee but is instead addressed by the Chief Executive Officer or the business manager, as appropriate.

### **Investigation**

All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation, and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings will be communicated to the reporting person and his or her supervisor. Investigations may warrant investigation by independent persons such as auditors and/or attorneys.

Approved by The Board of Directors on 03/16/2022

### **No Retaliation**

No director, officer, or employee who in good faith reports a violation of this policy 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 the organization prior to seeking resolution outside the organization.

### **Whistleblower Protection**

The MHFH will protect whistleblowers as defined below:

- MHFH will use its best efforts to protect whistleblowers against retaliation. Whistleblowing complaints will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law. Generally, this means that whistleblower complaints will only be shared with those who have a need to know so that the MHFH A can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistleblower complaint, such persons may also have the right to know the identity of the whistleblower.)
- Employees, consultants, and volunteers of the MHFH may not retaliate against a whistleblower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistleblower's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistleblowers who believe that they have been retaliated against may file a written complaint with the chief executive officer or to the Board President. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

### **Accounting and Auditing Matters**

The finance committee of the board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing.

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of this policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the policy. 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.

### **Confidentiality**

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.

### **Handling of Reported Violations**

The Chief Executive Officer and/or the Finance Committee Chair will notify the sender and acknowledge receipt of the reported violation or suspected violation within 3 business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

### **Illustrative Types of Concerns**

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

- Supplying false or misleading information on the MHFH's financial or other public documents, including its Form 990.
- Providing false information to or withholding material information from the YMCA's board or auditors.
- Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any records that may be connected to an official proceeding, in violation of federal or state law or regulations.
- 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.
- Embezzling, self-dealing, private inurement (i.e., MHFH earnings inuring to the benefit of a director, officer, or senior management) and private benefit (i.e., MHFH assets being used by anyone in the organization for personal gain or benefit).
- Paying for services or goods that are not rendered or delivered.
- 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.
- Using epithets, slurs, negative stereotyping, and threatening, intimidating, or hostile acts that relate to race, color, religion, gender, national origin, age, or disability.
- 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.
- 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.
- Violating MHFH's Conflict-of-Interest Policy, Harassment Policy, or Equal Employment Opportunity Policy.
- Facilitating or concealing any of the above or similar actions.

### **Questions**

If you have any questions regarding this policy, please contact: Chris Mogridge

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Finance Committee Compliance Officer

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Chief Executive Officer

Approved by The Board of Directors on 03/16/2022

**Appendix A**

**Matt Keenan – President of the Board – [keenan.matt@gmail.com](mailto:keenan.matt@gmail.com)**

**Venkat Sadasivan – Treasurer of the Board – [vrsadasivan@gmail.com](mailto:vrsadasivan@gmail.com)**