

## **WHISTLEBLOWER POLICY**

### **Purpose**

The Illinois Government Finance Officers Association (IGFOA) is committed to maintaining the highest standards of conduct and ethical behavior. The whistleblower policy encourages and enables employees, members, volunteers, management and others to report unethical, illegal, or unsafe practices within the Organization without fear of retaliation.

### **Policy**

It is the responsibility of all employees, members, volunteers, and management to report concerns about violations of the IGFOA code of ethics, policies, or any suspected violations of law or regulations that govern IGFOA operations.

No individual who in good faith reports a violation shall suffer harassment, retaliation, or adverse consequences within the Organization. An employee, member, volunteer, manager or contractor who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including expulsion from the IGFOA or termination as an employee.

### **Reporting Procedures**

Reports of violations or suspected violations should be made to the Executive Director, unless the report relates to the Executive Director, in which case the report shall then be made to the Executive Board President or a member of the Executive Board. The Executive Director shall inform the Board President of a report of a violation as soon as possible, unless the violation report includes a violation involving the Board President.

- The confidentiality of a whistleblower will be maintained to the extent possible. However, the whistleblower's identity may have to be disclosed to conduct a thorough investigation to comply with the law and to provide accused individuals with their legal rights of defense. A whistleblower may also waive confidentiality in writing.
- Anyone reporting a violation is encouraged to identify themselves to facilitate the investigation of the violation. Reports may be made verbally or in writing. Reports may be submitted anonymously.
- The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.
- The person receiving the whistleblower's report must formalize the report in writing. The report must include the date(s), time(s), a description of the violation, the name of the individual(s) responsible for the violation, any witnesses to the violation, and any additional information that may be pertinent to assist in an investigation of the violation.

- The formal reporting document shall include any additional documentation including written, electronic, or photos. The reporting documents may be sent electronically or by USPS to the Executive Director, Executive Board President, or other Executive Board Members.
- Upon receipt of a whistleblower report, the Executive Director and Executive Board will acknowledge receipt of the report within five business days.
- The Executive Director, Board, or designated person(s) will conduct a prompt and thorough investigation of all reported violations. If warranted as a result of the investigation, appropriate corrective action will be taken.
  - o The investigation will include a review of all submitted documents, interviews of employees, members, and others involved in the violation or believed to have information pertinent to the alleged violation(s).
  - o The IGFOA Executive Director and Executive Board will be updated on issues and progress during the investigation.
  - o The IGFOA has the authority to work with legal counsel(s), forensic auditors, law enforcement, and other professional services to assess the IGFOA's rights, risk, responsibilities, and violations, including any legal actions that may need to be taken.
  - o All reports and investigations will be documented and maintained in a secure location for an appropriate amount of time in compliance with applicable laws and the IGFOA's record-keeping policies.
- Employees, members and volunteers must use sound judgement to avoid baseless allegations. Anyone who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination or expulsion from IGFOA.
- Contact information for reporting a violation or suspected violation can be found on the IGFOA website for the management of IGFOA and/or Executive Board Members. Third-Party Reporting Service can be found on their website.

### **Findings and Communication**

All reports will be promptly investigated, and appropriate corrective action will be recommended to the Executive Board, if warranted by the investigation. Once the investigation is completed the Executive Director and Executive Board will complete a final report with findings and outcomes.

The Executive Director will notify the reporting individual(s) and all affected person(s) or parties of the investigation's final report. The final report will include a summary of the outcome of the investigation, to the extent possible while maintaining confidentiality and privacy, and any corrective action that may be warranted.