



# WHISTLEBLOWER POLICY

The Mt. Gretna Campmeeting Association (MGCA) is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. This policy outlines a procedure for employees to report actions that an employee reasonably believes violates a law, or regulation or that constitutes fraudulent accounting or other practices. This policy applies to any matter which is related to The MGCA's business and does not relate to private acts of an individual not connected to the business of the MGCA.

If an employee has a reasonable belief that an employee or The MGCA has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the employee is expected to immediately report such information to the Board President. If the employee does not feel comfortable reporting the information to the Board President, he or she is expected to report the information to the Executive Committee, or to the independent auditor CPA firm.

All reports will be followed up promptly by the President, Executive Committee, and/or the independent auditor CPA firm, and an investigation conducted. In conducting its investigations, the MGCA will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation.

The MGCA will not retaliate against an employee in the terms and conditions of employment because that employee: (a) reports to a supervisor, the Board President and/or the Executive Committee, or to a federal, state or local agency what the employee believes in good faith to be a violation of the law; or (b) participates in good faith in any resulting investigation or proceeding, or (c) exercises his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect the employee's rights.

The MGCA may take disciplinary action (up to and including termination) against an employee who in management's assessment has engaged in retaliatory conduct in violation of this policy.

In addition, The MGCA will not, with the intent to retaliate, take any action harmful to any employee who has provided to law enforcement personnel or court truthful information relating to the commission or possible commission by The MGCA or any of its employees of a violation of any applicable law or regulation.

Managers and employees will annually be made aware of this policy and The MGCA's prohibition against retaliation in accordance with this policy.

## General

Managers, Trustees, and employees are expected to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the MGCA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

## Reporting Responsibility

It is the responsibility of all Managers, Trustees, and employees to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

## No Retaliation

No Manager, Trustee, or employee who in good faith reports a violation of the Code 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 MGCA prior to seeking resolution outside the MGCA.

## Reporting Violations

The Code establishes an 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 you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Executive Committee or any Manager or Trustee whom you are comfortable in approaching. Supervisors, Managers, and Trustees are required to report suspected violations of the Code of Conduct to the MGCA's Board President or the Executive Committee, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the MGCA's open- door policy, individuals should contact the MGCA's Board President or Executive Committee directly.

## Compliance Enforcement

The MGCA's President and/or Executive Committee is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at their discretion, shall advise the Board President and/or the Board of Managers or Board of Trustees.

## Accounting and Auditing Matters

The President or Executive Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The President shall immediately notify the Board of any such complaint and work with the pertinent parties until the matter is resolved.

## Acting in Good Faith

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

## 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 President or Executive Committee 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.

**Dates:** Adoption: October 18, 2022  
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