

## Whistleblower Policy

The Maxwell Memorial Library (MML) is committed to operating in an environment of honesty and integrity and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing. The MML prohibits fraudulent practices by any of its trustees, officers, employees, or volunteers and expects its trustees, officers, employees, and volunteers to conduct themselves in accordance with law, regulation, Library policies, and procedures. The MML hereby establishes a policy against unlawful or fraudulent conduct and outlines a procedure for employees to report actions that a trustee or 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 MML's business and does not relate to private acts of an individual not connected to the business of the MML.

### Definitions

Fraudulent or Dishonest Conduct: Action or failure to act with the intention of obtaining an unauthorized benefit, including, but not limited to:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of files
- Fraudulent financial reporting
- Misappropriation or misuse of resources, such as funds, supplies, or other assets
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked
- Theft at the Point of Sale

Whistleblower: A MML employee, consultant, volunteer, or member of the MML Board of Trustees, or an employee, consultant, or volunteer who informs the MML through the process described below, of an activity relating to the MML, that the person believes to be fraudulent or dishonest.

### Reporting

Any concern about actual or potential fraudulent or dishonest conduct shall be reported either to the MML Library Director or to a Trustee. A person reporting a concern may request anonymity, but where a concern is reported anonymously, it must be reported in writing. The Library Director shall report any actual or potential fraudulent or dishonest conduct to the President of the Maxwell Memorial Library Board of Trustees, or to another Board Member.

Any person reporting, receiving, or knowing of a report shall take reasonable care 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 legal rights

## **Investigation**

Upon receiving a report of actual or potential fraudulent or dishonest conduct, the MML Board of Trustees shall review and analyze the report, and shall document the receipt, retention, investigation, and outcome of the report. The MML Board of Trustees shall take appropriate corrective action, if necessary, and shall communicate its conclusion to the reporting person.

In conducting such investigations, the MML will strive to keep the identity of the complaining individual as confidential as possible while conducting a review and investigation.

At its discretion, the MML Board of Trustees' review and analysis of the report may include an investigation by independent persons such as, but not limited to, auditors and/or attorneys.

Whistleblowing reports shall be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law. Generally, this means that Whistleblower reports will be shared only with those who have a need to know in order for MML to conduct an effective investigation and determine what action to take, and in appropriate cases, to cooperate with law enforcement personnel.

## **Whistleblower Protection**

Maxwell Memorial Library shall use its best efforts to protect Whistleblowers against retaliation. The MML will not retaliate against an employee in the terms and conditions of employment because that employee:

- (a) reports, in good faith, to a supervisor, the executive director, the Board of Trustees, 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 their 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.

Neither MML nor any Board Member nor any employee, consultant or volunteer, may retaliate against a Whistleblower for a report of fraudulent or dishonest conduct. Prohibited retaliation includes, but is not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistleblowers who believe that

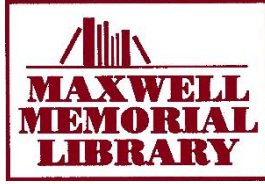
they have been retaliated against may file a written report with the President of the Board. The MML Board of Trustees shall promptly investigate any report of retaliation and take any appropriate corrective measures.

The MML may take disciplinary action (up to and including removal/termination) against a Trustee, Officer, Employee, or Volunteer who, in the Board of Trustees' assessment, has engaged in retaliatory conduct in violation of this Whistleblower Policy or has violated other provisions of this policy.

### **Acknowledgement & Certification**

Appendix A, the Acknowledgement & Certification Form, will be distributed with this policy to Trustees, Officers, and Employees on an annual basis. These groups are required to return Appendix A to the Director.

*Approved September 23, 2003 by the Maxwell Memorial Library Board of Trustees.  
Amended February 21, 2024.*



**Appendix A**

**WHISTLEBLOWER POLICY ACKNOWLEDGEMENT & CERTIFICATION FORM**

(To be completed by Trustees, Officers, and Employees)

I, \_\_\_\_\_, hereby certify that:

- a) I have received a copy of the Maxwell Memorial Library's Whistleblower Policy (the "Policy");
- b) I have read and understand the Policy; and
- c) I agree to comply with the Policy.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Note: This form needs to be completed annually by all Trustees, Officers, and Employees.