

Whistleblower Policy

The Mississippi Association of School Business Officials (the "Association") officers, directors and employees shall observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Association, 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 directors, officers and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistle-blower Policy.

No Retaliation

No officer, director or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. The Association will investigate any possible fraudulent or dishonest use or misuse of Association property by officers, directors, staff, volunteers or members. Anyone found to have engaged in a fraudulent or dishonest conduct is subject to disciplinary action by the Association up to and including civil or criminal prosecution when warranted. 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 Whistle-blower Policy is intended to encourage and enable employees and others to raise serious concerns within the Association prior to seeking resolution outside the Association.

Reporting Violations

Individuals are encouraged to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most instances, the Executive Director should be contacted. If this is not practical, concerns should be addressed to the immediate Past President.

The immediate Past President shall investigate and resolve all reported complaints and allegations concerning violations of the Code of Ethics or Conduct Code.

Compliance Officer

The Association's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code 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. The Association's Compliance Officer is the immediate Past President.

Accounting and Auditing Matters

The financial review committee of the board of directors shall address all reported concerns or complaints regarding the Association's accounting practices, internal controls or other financial matters. The Compliance Officer shall immediately notify the financial review committee of any such complaint and work with the committee 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 Compliance Officer 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.

Mississippi Association of School Business Officials

Approved: November 3, 2010