

MACST Whistleblower Policy

Mifflinburg Area Community Scholarship Trust, Inc. (hereafter MACST) requires directors, officers, program managers, employees, and volunteers (hereafter “representatives”) to observe high standards of business and personal ethics in conduct of their duties and responsibilities. As representatives of MACST, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations at both the state and federal levels.

Reporting Responsibility

This policy is intended to encourage employees, directors, officers, program managers, volunteers, and others to raise serious concerns internally so MACST can address and correct inappropriate conduct and actions. It is the responsibility of all representatives to report concerns about violations of MACST’s code of ethics or suspected violations of law or regulations that govern MACST operations.

No Retaliation

It is contrary to the values of MACST for anyone to retaliate against any board member, officer, employee, program manager, or volunteer who, in good faith, reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, suspected fraud, harassment or suspected violation of any regulation governing the operations of MACST. An individual who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination from MACST.

Reporting Procedure

MACST has an open-door policy and suggests that directors, employees, volunteers, and representatives share their concerns, questions, suggestions, or complaints with the Compliance Officer. If a representative is not comfortable speaking with the Compliance Officer, they are encouraged to speak to a Board Member. The Compliance Officer has the responsibility to investigate all reported complaints. Representatives with concerns or complaints may also submit their concerns in writing directly to the MACST Compliance Officer.

Compliance Officer

The Compliance Officer will be a member of MACST Board of Directors and is specifically designated to receive, investigate and respond to any complaints. The MACST Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Board of Directors of all complaints and their resolution and will report at least annually to the Treasurer and Audit Committee on any compliance activity relating to accounting or alleged financial improprieties. The Compliance Officer shall immediately notify the Audit Committee and Treasurer of any concerns or complaints regarding accounting practices, internal controls or auditing, or any other financial concerns and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that are not substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious offense resulting in disciplinary action.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. 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

MACST’s Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

Approved and adopted: August 9, 2021