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| ***REPLACE WITH YOUR MASTHEAD*** | | |
| **VFIS logo black JPG** | **SOG Title:** | |
| **SOG Number:** | |
| **Original Date:** | **Revision Date:** |
| **ABC Fire Department General Operating Guideline** | | |

**Whistleblower Policy**

***This is a sample of a standard operating guideline (SOG) on this topic. You should review the content, modify as appropriate for your organization, have it reviewed by your leadership team and if appropriate your legal counsel. Once adopted, make sure the SOG is communicated to members, implemented and performance monitored for effective implementation.***

**Purpose:**

To assure the Organization’s officer, members, and employees observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honestly and integrity in fulfilling our representatives and comply with all applicable laws and regulations.

**Procedure:**

**Reporting Responsibility**

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

**No Retaliation**

No officer, member 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 members, employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

**Reporting Violations**

The Code addresses the organization’s open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the President, Vice President, or the Secretary is in the best position to address an area of concern. However, if you are not comfortable speaking with an officer or you are not satisfied with their response, you are encouraged to speak with any officer you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Organization’s Compliance Officer (Organization Secretary), who as specific and exclusive responsibility to investigate all reported violations. For suspected fraud, individuals should contact the Organization Compliance Officer directly.

**Compliance Officer**

The Organization’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 Secretary and/or to 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 Organization’s Compliance Officer is the chair of the audit committee.

**Accounting and Auditing Matters**

The audit committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee and auditing firm 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 the 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.

***This is a sample guideline furnished to you by VFIS. Your organization should review this guideline and make the necessary modifications to meet your organization’s needs. The intent of this guideline is to assist you in reducing exposure to the risk of injury, harm or damage to personnel, property and the general public. For additional information on this topic, contact your VFIS Risk Control representative.***

**References:**