

Montessori Society of Champaign-Urbana Whistleblower Protection Policy

Montessori Society of Champaign-Urbana (“MSCU” or the Society) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Society, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

The objectives of the Whistle-Blower Policy are to establish policies and procedures for the following*:

- The submission of concerns regarding questionable conduct by employees, directors, officers, volunteers, and other stakeholders of the Society, on a confidential and anonymous basis
- The receipt, retention, and treatment of complaints received by the Society regarding accounting, internal controls, or other matters
- The protection of directors, volunteers, and employees reporting concerns from retaliatory actions

*Note: If the concern is related to your obligations as a Mandated Reporter, please follow all applicable state laws.

Reporting Responsibility

The Whistleblower Policy is intended to encourage and enable employees, officers, board members, volunteers, and others to raise serious concerns internally so that MSCU can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of MSCU’s code of ethics or suspected violations of laws or regulations that govern MSCU operations.

Reporting Procedure

MSCU has an open door policy and the following reporting options can be used by an employee or representative of the Society wishing to express their complaints or concerns about suspected ethical and legal violations. The complaint can be expressed either verbally or in writing. Acknowledgement of a received whistleblower concern must be made within 10 working days and the details documented.

- **Supervisor:** MSCU suggests that employees first share their questions, concerns, suggestions or complaints with their supervisor. It is the responsibility of the manager/supervisor to report, in writing, the received complaint to the Head of School. If the complaint is in regards to the employee’s supervisor, then their questions, concerns, suggestions or complaints should be shared directly with the Head of School.
- **Head of School:** Head of School has the overall responsibility to manage the day to day affairs of the school. If employees are not comfortable speaking with their supervisor or are not satisfied with the supervisor’s response, they are encouraged to speak with the Head of School. The Head of School with the complainant shall document the details of

any received complaint and inform the executive committee and chair of the Governance committee in writing of the received complaint.

- **Board member:** A board member can be informed about a whistleblower concern, in case the complaint involves the Head of School. Any board member who receives a complaint must inform the Executive Committee and Chair of the Governance committee in writing of the received complaint. In case a complaint is received directly by a member of the Executive Committee, the Executive Committee must inform the Governance Committee. The Executive Committee shall document the details and the status of the complaint and inform the board of the next possible steps for a vote (e.g., removal, reprimand, etc.)
- **Governance Committee:** In case the complaint involves a member of the Executive Committee, then the employee can approach the Chair of Governance Committee to express their concerns. A written complaint may also be given to the Chair of the Governance committee.

Investigation and Resolution of Reported Violations

- MSCU's Executive Committee is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Executive Committee will work with the Chair of Governance Committee and advise the Head of School and the full Board of Directors of all complaints, details of investigation, and their resolution within 14 days. An additional 14 day extension can be authorized only with Board approval.
- In case a complaint involves the Executive Committee, the Chair of the Governance Committee will form an Internal Investigation Committee with at least three board members. No board member who may have a potential conflict can serve on the Internal Investigation Committee. The Internal Investigation Committee shall advise the Head of School and the full Board of Directors of the complaint, details of investigation, and their resolution at "appropriate times".
- In case a whistleblower concern involves the chair of the Governance Committee, the Executive Committee, in conjunction with one member (not the chair) from the Governance Committee, will document details and provide a written detailed account which will be provided to the rest of the board for deliberation.
- An update shall be documented and provided to the complainant and Head of School (unless Head of School is implicated). Appropriate corrective action will be taken if warranted by the investigation.
- The Executive Committee minutes pertaining to a whistleblower complaint involving board members and HOS must be shared with the full board during the next meeting.

Accounting and Auditing Matters

The Treasurer will report at least annually to the Board of Directors on compliance activity relating to accounting or alleged financial improprieties. The MSCU Head of School or board member receiving a complaint or concern shall immediately notify the Finance Committee, in addition to the Executive Committee, of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

No Retaliation

It is contrary to the values of MSCU for anyone to retaliate against any employee, officer, board member, volunteer, and other who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of MSCU. 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.

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 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. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Record Keeping of Reported Violations

All whistleblower complaints, resolutions, and outcomes will be held by the Governance Committee and Head of School for the duration of the existence of the Society.

Policy approved by the Board of Directors on February 24, 2021.