



WHISTLEBLOWER POLICY

This policy shall become effective on January 1, 2010

The Board of Directors (“Board”) of MHS has established the following Whistleblower Policy Guidelines to: 1) encourage staff & volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of MHS; 2) ensure that individuals so acting in the best interests of the organization are protected from retribution or retaliation; and 3) identify a process for reporting such information.

It is the intent of MHS to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization’s goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations. The protection described below is only available to employees that comply with policy requirements. This policy is not intended to provide a means of appeal for outcomes for other complaint or reporting mechanisms (such as discrimination or harassment reporting procedures).

1. Effective Date

These Policy Guidelines shall become effective on January 1, 2010.

2. Amendment and Review

- a. Responsibility for review of these policies and recommending amendments shall be that of the Board. These Guidelines shall be reviewed annually and whenever they become inconsistent with IRS regulations or other applicable state or federal laws.
- b. To amend these Guidelines, a written amendment shall be prepared by the Ex. Director or his/her designee and submitted to the Board to be placed on the agenda of the next Board meeting.

3. Reporting Encouraged

- a. MHS encourages complaints, reports or inquiries about illegal practices or serious violations of MHS’ adopted policies, including illegal or improper conduct by MHS’ leadership or by others on MHS’ behalf. Appropriate issues covered by this policy would include (but are not necessarily limited to):
 - Financial improprieties, accounting or audit matters;
 - Ethical violations;
 - Illegal activities of any kind;
 - Violations of a clear mandate or public policy concerning the health, safety, welfare, or protection of the environment; and/or

- Other improper practices or policies inconsistent with MHS' policies or established positions, or which demonstrate poor judgment that would jeopardize either the tax-exempt status or reputation of MHS.
- b. Other subjects for whom MHS has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via MHS' human resources representative or Ex. Director unless those channels are themselves implicated in the wrongdoing.

4. Protection

MHS prohibits retaliation by or on behalf of MHS against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. MHS reserves the right to discipline, including termination, anyone who makes bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

5. How to Report

- a. Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the basis for the complaint, report or inquiry.
- b. Complaints, reports or inquiries should be directed in this order:
 - To MHS's Ex. Director
 - If the Ex. Director is implicated in the issue, the complaint, report or inquiry should be directed to MHS' Chairman of the Board of Directors.
 - If both the Ex. Director and Chairman of the Board of Directors are implicated in the issue, the complaint, report or inquiry should be directed to any member of the Board of Directors known not to be implicated.
 - If there is no member of MHS' leadership who is not implicated in the issue, the complaint, report or inquiry should be directed to the Registrar of Charitable Trusts in the NH Department of the Attorney General.
- c. MHS will conduct a prompt, discreet, and objective review or investigation. Staff or volunteers must recognize that while every effort will be made to pursue all reported issues, MHS may be unable to fully evaluate a vague or general complaint, report or inquiry that has insufficient evidence and/or is made anonymously.