

# **Whistleblower Policy**

## **Revision History**

<b>Rev</b>	<b>Description of Change</b>	<b>Authorized</b>	<b>Date</b>
0	Initial Release	Board of Directors – In Review	03/01/2010
1	Final Version for Board Approval	Board of Directors	08/22/2010
2	Approved and Released	Board of Directors	09/01/2010
3	Changed SCV to VMAPA. Updated policy number from SCVHR001 to VMAPAHR001. Added term “Harassment of any type”.	Board of Directors	4/10/2018
4	Changed “ <a href="http://www.vmapa.org">www.vmapa.org</a> ” to “ <a href="http://www.scvanguard.org">www.scvanguard.org</a> ”	Board of Directors	3/10/2023

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### **I. Purpose and Scope**

Vanguard Music and Performing Arts (VMAPA) requires members, volunteer, staff (employees and independent contractors), officers and board members (collectively, “VMAPA Personnel”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. VMAPA Personnel and representatives of VMAPA must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws, regulations, and ordinances.

While VMAPA hopes that all those who come in contact with VMAPA feel unhindered and unthreatened in raising concerns, complaints, and issues with VMAPA, VMAPA recognizes that it is essential to also provide for confidential and anonymous submission of such concerns, complaints and issues, to ensure VMAPA has full opportunity to investigate and address any potential violations of policy, law, or ordinance in the conduct of VMAPA’s activities. Accordingly, the purpose of this Whistleblower Policy is to establish policies and procedures for:

- The submission of concerns by anyone regarding questionable accounting or auditing matters, violations of internal controls, questionable business ethics, violations of VMAPA policy, harassment of any type, conflicts of interest, acceptance, provision, or solicitations of bribes or kickbacks, legal and regulatory violations, or unsafe practices or activities (which unnecessarily endanger the health or safety of others, including without limitation all VMAPA Personnel) by VMAPA Personnel and other stakeholders of the Organization on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the Organization pursuant to this Policy.
- The protection of VMAPA Personnel who report concerns, complaints, or issues from retaliatory actions.

### **II. Reporting Responsibility**

Each VMAPA Personnel has an obligation to report, in accordance with this Whistleblower Policy (a) questionable accounting or auditing matters, violations of internal controls, questionable business ethics, harassment of any type, conflicts of interest, acceptance, provision, or solicitations of bribes or kickbacks, legal or regulatory violations, or unsafe practices or activities (which unnecessarily endanger the health or safety of others, including without limitation all VMAPA Personnel) by VMAPA Personnel and other stakeholders of the Organization, and (b) violations and suspected violations of VMAPA policies, including without limitation the Member Protection

Policy, the Compliance Plan, or the Code of Conduct. Reports shall be made either to the Whistleblower web link, or in the alternative, to the Compliance Officer, the Audit and Security Committee of the Board (if the matter involves VMAPA financial and accounting issues), or any member of the Board. The Board will determine, on a case by case basis, the appropriate designee(s), including appointment of appropriate Board members to a specially formed committee, for the conduct of an investigation or other further action. Notwithstanding the foregoing, all financial, accounting, and auditing issues shall be referred to the Audit and Security Committee of the Board for appropriate investigation and for the purpose of making appropriate recommendations to the Board.

To ensure that anyone affiliated with VMAPA has the ability to report concerns, complaints and issues anonymously to VMAPA, the organization has established on its website, [www.sevanguard.org](http://www.sevanguard.org), an anonymous Web-based mechanism enabling anyone to send an email to the VMAPA Compliance Officer. This capability is featured prominently on our website as part of our published Whistleblower Policy. The Compliance Officer is fully empowered to investigate each reported concern, complaint or issue.

### **III. Investigation and Confidentiality**

The Board, upon recommendation of the appropriate Board committee or other designee, has the authority to retain such outside investigators and experts as it deems necessary or appropriate to assist with any investigation or any other acts associated with the issues or concerns raised. All reports of complaints, concerns, or issues will be promptly investigated, and the individual making the report (if not anonymous) will be notified of receipt of the report promptly, but no later than 7 days thereafter. Following conclusion of the investigation, the appropriate committee or designee will render a report to the Board along with conclusions and recommendations for any follow up action. Follow up with the complaining party shall be considered in consultation with appropriate legal counsel. Reports, investigations, reports of investigations, and any follow up will be maintained as confidential as reasonably possible in light of applicable law.

### **IV. Retaliation**

VMAPA will not retaliate and prohibits retaliation by VMAPA Personnel, against anyone who makes a report in good faith pursuant to this Whistleblower Policy. VMAPA reserves the right to take action against anyone who makes a report based upon false or misleading information, or without a reasonable basis for believing any wrongdoing has occurred.

**V. Employee Responsibilities**

Nothing in this Whistleblower Policy is intended to abrogate any duties VMAPA employees owe VMAPA under any applicable laws, regulations, or ordinances to make disclosures, report violations (or suspected violations) of law or policy, cooperate fully in any investigations (including investigations of harassment), or to fulfill their duty of loyalty to VMAPA.