

## **CORNERSTONE MONTESSORI ELEMENTARY SCHOOL WHISTLEBLOWER POLICY**

**It is the policy of Cornerstone Montessori Elementary School (the "School") to follow applicable Minnesota and Federal law, including published guidance. To the extent that the following practices do not conflict with any applicable law, we adhere to the following:**

### **1. Purpose.**

Cornerstone Montessori Elementary School requires board members, committee members and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All directors, committee members and employees are expected to comply with all applicable laws and regulatory requirements. This Whistleblower Policy is intended to encourage and enable persons to raise serious concerns within Cornerstone Montessori Elementary School prior to seeking resolution outside Cornerstone Montessori Elementary School.

### **2. Reporting Responsibility.**

Cornerstone Montessori Elementary School will have an "Open Door Policy." The Board Chair (for Board Members) and Head of School (for employees) are the first contact if there are questions, concerns, suggestions or complaints regarding Cornerstone Montessori Elementary School and its operations.

### **3. No Retaliation.**

No board member, committee member, or employee who in good faith reports a violation of a law or regulation requirement shall suffer harassment, retaliation or adverse employment consequence.

### **4. Compliance Officer.**

Cornerstone Montessori Elementary School's Head of School, working with the Chair of the Board, will act as Cornerstone Montessori Elementary School's Compliance Officer. The Compliance Officer is responsible for investigating and resolving all employee complaints and allegations concerning violations of General Accounting Principles and/or the Internal Revenue Service Code. The Board Chair or their designee will take on the Compliance Officer role if the complaint involves the Head of School. If the complaint involves both the Head of School and Board Chair, then the Vice-Chair of the board will act as compliance officer.

### **5. Accounting and Auditing Matters.**

The Finance Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Finance Committee of any such complaint and work with the Committee until the matter is resolved.

### **6. Requirement of Good Faith.**

Anyone filing a complaint concerning a violation or suspected violation of the law or regulation requirements 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.

**7. Confidentiality.**

To the extent permitted by law, notices and information about suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Refer to *Policy #406 Public and Private Personnel Data*.

**8. Handling of Reported Violations.**

The Compliance Officer, or the person responsible for carrying out the Compliance Officer's role with respect to a reported or suspected violation, will:

- A. Acknowledge receipt of the reported violation or suspected violation by writing a letter (or e-mail) to the complainant within five business days.
- B. All reports will be promptly investigated.
- C. Appropriate corrective action will be taken if warranted by the investigation.
- D. If the concern is unfounded, the school must provide a record explaining why the corrections are not necessary.

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