



SECTION IX

9.0 WHISTLEBLOWER PROTECTION POLICY

MGFA requires its directors, officers, employees, independent contractors, and volunteers (each being an “MGFA Party” and collectively being the “MGFA Parties”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All MGFA Parties must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

9.1 Reporting Responsibility

This Whistleblower Protection Policy is intended to encourage and enable MGFA Parties to raise serious concerns internally so that MGFA can address and correct inappropriate conduct and actions. It is the responsibility of all MGFA Parties to report concerns about violations of the MGFA’s suspected violations of law or regulations that govern MGFA’s operations. Concerns to be reported include, but are not limited to:

- Theft
- Financial reporting that is intentionally misleading
- Improper or undocumented financial transactions
- Improper destruction of records
- Improper use of assets
- Violations of the organization’s conflict of interest policy
- Any other improper occurrences regarding cash, financial procedures, or reporting
- Discrimination or sexual harassment

9.2 No Retaliation

It is contrary to the values of MGFA for anyone to retaliate against any MGFA Party 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 the MGFA. Anyone who retaliates against an MGFA Party who has reported a violation in good faith is subject to discipline up to and including termination of employment or involvement with the MGFA.



9.3 Reporting Procedure

MGFA has an open door policy and suggests that MGFA Parties share their questions, concerns, suggestions or complaints with the Chief Executive. If they are not comfortable speaking with the Chief Executive, they are encouraged to speak with the Board Chair or members of the Audit Committee. The Chief Executive and the Board Chair are each required to report complaints or concerns about suspected ethical and legal violations in writing to the Audit Committee of the Board as soon as practicable after receiving a complaint or concern. The Chair of the Audit Committee will notify in writing the person who submitted the complaint and acknowledge receipt of such complaint

The Audit Committee is responsible for ensuring that all complaints about unethical or illegal conduct are promptly investigated and resolved. All complaints and concerns relating to the MGFA's finances, corporate accounting policies, internal financial controls, or auditing will be immediately reported to the Finance Committee and jointly investigated by the Audit Committee and the Finance Committee. The Audit Committee will advise the Board of Directors of all complaints and their resolution.

9.4 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.

9.5 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.