

	Gasóga na hÉireann/Scouting Ireland			
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Scouting Ireland: Whistle Blower Policy				
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General

The Scouting Ireland Code of Good Practice (hereinafter referred to as the Code) requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Association must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Scouting Ireland Whistle Blower Policy are to establish policies and procedures for:

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

Reporting Responsibility

Each director, volunteer, member and employee of the Association has an obligation to report in accordance with this Whistle Blower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of Scouting Ireland's Code (hereinafter collectively referred to as Concerns).

Authority of Audit Committee

All reported Concerns will be forwarded to the Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the National Management Committee, with respect to all reported Concerns.

No Retaliation

This Whistle Blower Policy is intended to encourage and enable directors, volunteers, members and employees to raise Concerns within the Association for investigation and appropriate action. With this goal in mind, no director, volunteer, member, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer, member or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns - Employees

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Chief Executive Officer. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the Chief Executive Officer or if they are the subject of the Concern, the individual should report his or her Concern directly to the National Secretary.

If the Concern was reported verbally to the Chief Executive Officer, the reporting individual, with assistance from the Chief Executive Officer, shall reduce the Concern to writing. The Chief Executive Officer is required to promptly report the Concern to the Chair of the Audit Committee, who has specific and exclusive responsibility to investigate all Concerns. If the Chief Executive Officer, for any reason, does not promptly forward the Concern to the Audit Committee, the reporting individual should directly report the Concern to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained through the Association website. Concerns may be also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Audit Committee.

Directors, Members and Other Volunteers

Directors, members and other volunteers should submit Concerns in writing directly to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained from the Association website or the National Secretary.

Handling of Reported Violations

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee, the Chief Scout, the National Management Committee, and Chief Executive Officer of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the Concern within ten business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the National Management Committee, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting, auditing or other practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment or membership. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment or membership. Such conduct may also give rise to other actions, including civil lawsuits.