Ohio GFOA
Whistleblower Policy

Ohio GFOA's Whistleblower Policy: (1) encourages staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the association; (2) specifies that the association will protect the person from retaliation; and (3) identifies where such information can be reported.

1. **Encouragement of reporting**. Ohio GFOA encourages complaints, reports or inquiries about illegal practices or serious violations of the association's policies, including illegal or improper conduct by the association itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies.

2. **Protection from retaliation**. Ohio GFOA prohibits retaliation by or on behalf of the association 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. Ohio GFOA reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

3. **Where to report**. 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 bases for the complaints, reports or inquiries. They should be directed to Ohio GFOA's President or Executive Director; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to any officer of the association. Ohio GFOA will conduct a prompt, discreet and objective review or investigation. Staff or volunteers must recognize that the association may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.