



Virginia Society  
of Certified  
Public Accountants

## **Board of Directors Policies**

# INDEX

Antitrust.....	3
Committee and Task Force Appointments.....	3
Conference Co-sponsorship .....	3
Conflict of Interest .....	3
CPE Self-supporting.....	4
Director Absence from Board Meeting.....	4
Equal Employment Opportunity .....	4
Ethics Complaints .....	5
Complaint Against a Member.....	5
Complaint Against a Nonmember .....	5
Financial.....	5
Annual Budgets.....	5
Budgetary Controls .....	5
Dues.....	5
Fund Balances .....	6
Investments.....	6
Inappropriate Conduct.....	6
Legislative and Regulatory.....	6
Board of Accountancy.....	6
Commissions and Contingent Fees.....	6
Continuing Professional Competence.....	7
Mandatory CPE .....	7
Non-CPA Owners.....	7
One-tier Licensure.....	7
Practice of Public Accounting .....	7
Proposed Legislation.....	7
Proposed Technical and Professional Standards.....	7
Peer Review.....	7
Relations with Legislative/Regulatory and Other Related Groups.....	7
Restriction on Use of Titles and Terms.....	8
Substantial Equivalency .....	8
150-hour Requirement .....	8
Mailing List .....	8
Nondiscrimination and Inclusion .....	8
Public Statements .....	8
Board and Executive Committee .....	9
Committee Chairs, Task Force Leaders and Staff.....	9
Chair of the Board and President and CEO.....	9
Reimbursement of Members' Personal Expenses.....	9
Society Meetings.....	9
Officers.....	10
Task Force Members Attending Task Force-Generated Conferences.....	10
Members Attending Conferences on Behalf of the Society .....	10
Compensation to Speakers and Discussion Leaders .....	10
Expenses Reimbursed.....	10
Sexual Harassment.....	11
Definitions .....	11
Responsibilities .....	11
Harassment by Members or Suppliers.....	12
Posting of Policy.....	12
Waiver of doctoral student dues.....	12
Whistleblower.....	13

## **Antitrust**

The VSCPA does not intend to, and may not, play any role in the competitive decisions of its members or their employees, or in any way restrict the competition in any aspect of the accounting profession. The VSCPA Board of Directors, through this statement of policy, makes clear its unequivocal support for the policy of competition served by the antitrust laws and its uncompromising intent to comply strictly in all respects with those laws. It is the individual responsibility of every member of the VSCPA to be guided by the antitrust laws. It shall be the special responsibility of all VSCPA committee chairs, officers and directors, and executive staff including Vice President level and above, to assure that this policy is known and adhered to in the course of activities pursued under their leadership. (4-27-06)

## **Committee and Task Force Appointments**

Appointments and reappointments to the following positions generally will not exceed the maximum lengths indicated: Society committee or task force member — four years; Society committee or task force chair — two years. (10-7-05)

## **Conference Co-sponsorship**

The Society maintains sufficient expertise and resources to organize, staff and conduct most types of professional conferences of interest and benefit to members. Co-sponsorship of a professional conference is generally inefficient and results in greatly diminished financial returns to the Society. Others who need the Society more than they are needed by the Society generally initiate co-sponsorships. Therefore, co-sponsorships are generally not in the best interests of the Society. The Society will consider co-sponsoring a professional conference with another organization only when that organization provides a unique talent, quality or dimension and the Society retains primary financial and organizational control. (4-26-01)

## **Conflict of Interest**

In their capacity as directors, the members of the Board of Directors (the “Board”) of the Virginia Society of CPAs (VSCPA) must act at all times in the best interests of the Society. The purpose of this policy is to help inform the Board about what constitutes a conflict of interest, assist the Board in identifying and disclosing actual and potential conflicts, and help ensure the avoidance of conflicts of interest where necessary. This policy may be enforced against individual Board members as described below.

1. Board members have a fiduciary duty to conduct themselves without conflict to the interests of the VSCPA. In their capacity as Board members, they must subordinate personal, individual business, third-party, and other interests to the welfare and best interests of VSCPA.
2. A conflict of interest is a transaction or relationship which presents or may present a conflict between a Board member’s obligations to VSCPA and the Board member’s personal, business or other interests.
3. All conflicts of interest are not necessarily prohibited or harmful to VSCPA. However, full disclosure of all actual, perceived and potential conflicts, and a determination by the disinterested Board (or Executive Committee) members – with the interested Board member(s) recused from participating in debates and voting on the matter – are required.
4. All actual, perceived and potential conflicts of interests shall be disclosed by Board members to the VSCPA Executive Committee through the annual disclosure form and/or whenever a conflict arises. The disinterested members of the Executive Committee shall make a determination as to whether a conflict exists and what subsequent action is appropriate (if any). The Executive

Committee shall inform the Board of such determination and action. The Board shall retain the right to modify or reverse such determination and action, and shall retain the ultimate enforcement authority with respect to the interpretation and application of this policy.

5. On an annual basis, all Board members shall be provided with a copy of this policy and required to complete and sign the acknowledgment and disclosure form. All completed forms shall be provided to and reviewed by the Executive Committee, as well as all other conflict information provided by Board members.

6. If at any time following the submission of the disclosure form the Board member becomes aware of any actual, perceived or potential conflicts of interest, or if the information provided becomes inaccurate or incomplete, the Board member will promptly notify the VSCPA President & CEO in writing.

7. Periodic reviews of business arrangements with the VSCPA shall be made to ensure they are reasonable and conform to the VSCPA's written policies and procedures. (7-23-09)

## **CPE Self-supporting**

The CPE program should be financially self-supporting including covering indirect allocated expenses. (4-26-01)

## **Director Absence from Board Meeting**

Any elected member of the Board who shall be absent from two meetings in one fiscal year, unless excused, shall be requested to submit his or her resignation. (4-26-01)

## **Equal Employment Opportunity**

The Society believes in equal employment opportunity for all individuals without regard to race, color, religion, sex, age, national origin, disability or status as a Vietnam Era veteran. This policy extends to all terms, conditions and privileges of employment as well as the use of all Society facilities and participation in all Society-sponsored activities, including the following:

1. Recruitment, advertising and job application procedures;
2. Hiring, upgrading, demotion, transfer, layoff, termination;
3. Rates of pay or any other form of compensation and changes in compensation;
4. Job assignments, job classifications, organizational structures, position descriptions, lines of progression;
5. Leaves of absence, sick leave or any other leave;
6. Fringe benefits available by virtue of employment, whether or not administered by the Society;
7. Selection and financial support for training, including professional meetings, conferences and other related activities;
8. Activities sponsored by the Society including social and recreational programs; and
9. Any other term, condition or privilege of employment.

Harassment, retaliation, coercion, interference or intimidation of any employee due to that employee's race, religion, color, national origin, sex, age or disability is strictly forbidden, and any employee who experiences such activity should report it immediately to his or her supervisor or the personnel manager. (4-26-01)

## **Ethics Complaints**

### **Complaint Against a Member**

The staff liaison to the Professional Ethics Committee or the Professional Ethics Committee chair, as the case may be, will reply to the complainant acknowledging receipt of the complaint. The member will then be investigated by the Professional Ethics Committee in accordance with the terms of the AICPA Joint Ethics Enforcement Program (JEEP). (4-26-01)

### **Complaint Against a Nonmember**

The staff liaison to the Professional Ethics Committee or the Professional Ethics Committee chair, as the case may be, will reply to the complainant acknowledging receipt of the complaint, informing the complainant that the person is not a member of the Society. The staff liaison will provide the complainant with information on how to contact the Virginia Board of Accountancy to file a complaint. (4-26-01)

## **Financial**

### **Annual Budgets**

Before the end of each fiscal year, the Board of Directors shall approve the operating and capital budgets for the coming fiscal year. These annual budgets shall include a line item for contingency, not to exceed 1.5 percent of total Society gross budgeted revenues. (01-06-05)

### **Audit Committee**

The VSCPA Audit Committee will be appointed annually by the VSCPA Executive Committee. Membership of the committee will include: one VSCPA Vice Chair, the VSCPA Immediate Past Chair, and two VSCPA members at large. (4-24-08)

### **Budgetary Controls**

Expenditures in excess of the Board approved annual budget must be authorized. The President and CEO can authorize aggregate expenditures up to \$50,000 above the Board approved annual budget. In excess of this amount, the Executive Committee must approve expenditures. (01-06-05)

### **Dues**

It shall be the policy of the Society to review the dues structure and amounts annually with the objective of maintaining dues at a level adequate to meet the financial needs and objectives of the Society. The general objective is to have more frequent nominal dues increases when and if needed rather than wait long periods of time before implementing an increase and having the increase be of substantial magnitude. (6-26-90)

### **Finance Committee**

The VSCPA Finance Committee will be appointed annually by the VSCPA Executive Committee. Membership of the committee will include: VSCPA Chair Elect, one VSCPA Vice Chair, two VSCPA Board members, VSCPA President & CEO, VSCPA Executive Vice President, VSCPA Chief Financial Officer & VSCPA Investment Consultant. (4-24-08)

## **Fund Balances**

To operate the Society in a sound fiscal manner, its objective shall be to:

- Accumulate unrestricted net assets equal to at least three, preferably six, months of operating expenses
- Deposit annually into an operating reserve account \$50,000 and up to 50 percent of any budget surplus.
- Deposit annually to a capital expenditures investment account an amount equal to the annual depreciation and amortization. This fund, along with accumulated earnings thereon, should be used to pay for future capital expenditures and major repairs and/or modifications. (4-24-08)

## **Investments**

See attached Investment Policy Statement, which is made part of these policies. (7-27-05)

## **Inappropriate Conduct**

It is the policy of the Virginia Society of Certified Public Accountants (VSCPA) that all employees, members and customers be able to enjoy an environment free of disruptive and inappropriate conduct. Inappropriate conduct refers to behavior that is personally offensive, impairs morale and interferes with the work effectiveness of employees, members and customers. Individual conduct shall reflect a healthy respect for self and others in action and in the use of spoken and written language.

The VSCPA strives for a safe learning environment at events sponsored by the VSCPA, and the proper personal conduct of all parties is important to the success of the VSCPA. Group behavior shall include safe and appropriate use of public space in a manner respectful of all individuals, including participants and sponsoring organizations or entities. To ensure an optimal learning environment at VSCPA events, all employees and participants will commit to full participation in accomplishing the goals of the event.

Inappropriate conduct shall include, but not be limited to, abusive or profane language, inappropriate physical contact and rude or destructive actions. Should any individual breach this policy, the VSCPA reserves the right to pursue appropriate disciplinary action. (4-27-06)

## **Legislative and Regulatory**

### **Virginia Board of Accountancy**

The Society endorses allowing one public member on the Board of Accountancy.

The Society endorses a governmental structure in which the Board of Accountancy is an independent entity and has the authority to hire its own executive director and staff and has authority over all Board of Accountancy operations. (4-26-01)

### **Commissions and Contingent Fees**

The Society endorses allowing CPAs to accept commissions and contingent fees in certain situations and when public accounting services, as defined in Virginia law, are not involved. (4-26-01)

## **Continuing Professional Competence**

The Society endorses a multifaceted approach to ensuring continued professional competence. This includes both CPE and peer review. (4-26-01)

## **Mandatory CPE**

As one means of ensuring continued professional competence, appropriate CPE is necessary for all CPAs.

CPE should be a requirement for all regulants of the Board of Accountancy. (4-25-96)

## **Non-CPA Owners**

The Society endorses allowing CPA firms to have up to 49 percent non-CPA owners. (4-26-01)

## **One-tier Licensure**

The Society endorses providing a one-tier system of licensure for all CPAs. (4-26-01)

## **Practice of Public Accounting**

The Society endorses restricting the practice of public accountancy, as defined by Virginia law, to licensed CPAs. (4-26-01)

## **Proposed Legislation**

The Society shall monitor all legislation affecting the profession and take appropriate action thereon. The Board of Directors should approve the overall concept of any proposed legislation. (4-26-01)

## **Proposed Technical and Professional Standards**

The Society and its appropriate committees and task forces should be vigorous and vocal both in responding to exposure drafts and in identifying issues which need to be addressed by the appropriate standard-setting bodies. (10-7-05)

## **Peer Review**

The Society endorses the concept of peer review as one means of ensuring continued professional competence for CPAs in public practice. Peer review should be a requirement for all firms required to register with the Virginia Board of Accountancy. (4-26-01)

## **Relations with Legislative/Regulatory and Other Related Groups**

The Society and its members should make every effort to maintain appropriate and lawful professional relationships with the Board of Accountancy, the Department of Professional and Occupational Regulation, the Virginia Department of Taxation, the Secretary of Commerce and Trade and the state legislature.

The Society should communicate openly with uncertified accountants and be willing to discuss problems and concerns with them. (10-7-05)

## **Restriction on Use of Titles and Terms**

The Society endorses the following restrictions on the use of titles and terms:

- Restrict the use of the following titles or designations by persons who are not certified: certified public accountant, CPA, public accountant, PA, certified accountant, CA, chartered accountant, licensed accountant, LA, registered accountant, RA, independent auditor or auditor.
- Restrict the use of the following terms by non-licensees: generally accepted accounting principles, generally accepted accounting standards, public accountancy standards, public accountancy principles, generally accepted auditing principles, generally accepted auditing standards.
- Restrict the use of the following terms by non-licensees: audit, audit report, independent audit, attest, attestation, examine, examination, opinion, review. (4-26-01)

## **Substantial Equivalency**

The Society endorses allowing CPAs from other states to practice in Virginia under the substantial equivalency doctrine. (4-26-01)

## **150-hour Requirement**

The Society endorses requiring 150 hours of education prior to taking the CPA exam. (4-26-01)

## **Mailing List**

The mailing list of the Society is not normally given or sold to a member or any outside organizations for charitable, educational, political or commercial purposes. At the discretion of the President and CEO, the list may be given or sold to members, bona fide educational institutions or charitable, political or commercial organizations for their use in mailing announcements of programs perceived to be of benefit to Society members. (7-30-04)

## **Nondiscrimination and Inclusion**

In principle and in practice, the Society values and seeks an inclusive membership. There shall be equal opportunity to participate in this organization by all eligible members, regardless of race, gender, creed, age, sexual orientation, national origin or disability. (4-26-01)

## **Public Statements**

There are many occasions on which the Executive Committee, the Board of Directors, committees (both state and chapter), task forces or Society staff are asked to express an opinion on matters directly or indirectly affecting the CPA profession. The Society aims to speak on behalf of its members when such action is in the best interest of its members and serves the cause of CPAs in Virginia.

Presentation of the Society's views on appropriate matters to the American Institute of CPAs, Virginia legislature, U.S. Congress, state agencies, bankers and lawyers or to the public at large is an essential part of the program of service and meaningful public relations. It can be an

effective part, however, only when carried out in an orderly manner consistent with a clearly stated policy.

The purpose of this statement is to clarify the authority and responsibility of individuals or groups, while they are associated in an official capacity with the Society in expressing such opinions.

Nothing in this policy statement is intended to limit or preclude normal and routine correspondence of the Executive Committee, Board of Directors, committees (both state and chapter), task forces and staff. Nor is this statement intended to restrict any individual from expressing personal views; however, anyone holding a position of leadership in the Society should recognize the probability that personal views might be confused with official views.

Any statement by an individual or group should be well studied, reasoned and documented when the situation permits. (10-7-05)

### **Board and Executive Committee**

The Board may make statements on behalf of the Society at any time.

The Executive Committee may make or authorize a statement on behalf of the Society when critical timing or other conditions make it impractical to await action from the Board of Directors. (4-26-01)

### **Committee Chairs, Task Force Leaders and Staff**

Committee chairs, task force leaders and staff may speak on behalf of the Society only with respect to policies or matters already authorized by the Board or when the following conditions have been fulfilled:

- Statements must be within their technical competence and jurisdiction.
- The development of the statement has been coordinated with the chair of the Board and/or the president and CEO.
- The statement expresses the opinion of a substantial majority of the committee or task force based upon their understanding of the general sentiment of the majority of the profession.
- The statement makes clear that the opinion expressed is that of the committee or task force only. (4-26-01)

### **Chair of the Board and President and CEO**

The chair of the Board and president and CEO both have the authority to prepare responses to matters requiring a prompt reply by the profession. However, the chair of the Board and the president and CEO should endeavor to discuss the matter with the members of the Executive Committee whenever possible. (9-24-99)

## **Reimbursement of Members' Personal Expenses**

### **Society meetings**

The Society reimburses members for out-of-pocket expenses incurred to attend Society meetings while serving on the Society's Board of Directors, committees, task forces or other officially appointed groups, unless explicitly stated otherwise for a particular event. Members

serving in these areas should make every effort to keep these costs reasonable and within the constraints of the budget. (10-7-05)

### **Officers**

The Society reimburses expenses and registration fees (if applicable) for the chair and chair-elect and their spouses to attend AICPA Council meetings (if not reimbursed by AICPA), the Society's Leadership Conference and Society chapter meetings. The Society also reimburses expenses and the registration fee for the chair-elect for the AICPA Leadership Conference. (4-26-01)

### **Task Force Members Attending Task Force-Generated Conferences**

The Society will provide a complimentary registration for a task force leader attending a task force-sponsored conference. Out-of-pocket expenses incurred by the task force leader will not be reimbursed. The Society does not provide a complimentary registration or reimburse expenses of a task force member attending a task force-generated conference unless that member is a speaker at the conference. Service as a moderator does not qualify the member as a speaker. (10-7-05)

### **Members Attending Conferences on Behalf of the Society**

A member may be asked to represent the Society at a conference that concerns that particular member's area of responsibility. When a representative attends a meeting, at Society request, the Society office will register the person directly. The person attending will make the flight arrangements (coach fare) and hotel reservations. After the conference, the representative will turn in to the Society office a written report summarizing topics covered, actions taken and other pertinent information from the conference in order to provide valuable input to the membership. This report must be submitted for reimbursement to be issued. (4-26-01)

### **Compensation to Speakers and Discussion Leaders**

Speakers at an official Society conference may receive a complimentary registration and such honoraria and reimbursement for expenses for travel and housing as agreed upon. Discussion leaders for Society seminars may receive honoraria and reimbursement for expenses for travel and housing as agreed upon. This policy does not automatically apply to jointly sponsored programs. (4-26-01)

### **Expenses Reimbursed**

All airfares are to be coach class and every effort should be made to take advantage of reduced fares. The mileage reimbursement rate for the use of a personal automobile is at the current IRS rate. Hotel stays should be utilized only when absolutely necessary. When needed, any special rates offered for lodging should be utilized.

All expense items in excess of \$25 should be supported by original receipts. Actual meal costs, not to exceed \$35 per day, for meals not provided as part of the meeting attended, are reimbursable. Unless previously authorized, the cost of car rentals will not be reimbursed. Members should instead utilize metro or van services and taxis. Cost of telephone calls, valet service, laundry, entertainment, movies, mini-bars and other personal expenses will not be reimbursed. When traveling to state meetings for which reimbursement is available, costs for hotel rooms are not reimbursed unless the member is traveling more than 150 miles one way. When the meeting is at the Richmond CPA Center and the trip is more than 150 miles one way,

the Society will reimburse members for stays only at Innsbrook area hotels with which the VSCPA has negotiated a discount. If a member chooses to stay at a hotel different from these hotels but otherwise qualifies for this reimbursement, the Society will reimburse the member an amount not to exceed the lowest VSCPA-negotiated discount at the Innsbrook area hotels. When traveling to state meetings for which reimbursement is available, costs for dinner the night before the meeting are not reimbursed unless the member is traveling more than 150 miles one way.

Requests for reimbursement ordinarily should be submitted within 60 days after a meeting. In no event, however, will requests for reimbursement be honored for meetings during a fiscal year if submitted more than 30 days after the close of that fiscal year which ends on April 30. (4-25-03)

## **Sexual Harassment**

A fundamental policy of the Society is that the workplace is for work. The Society is committed to a workplace free from sexual harassment. Sexual harassment is a violation of Title VII of the Civil Rights Act of 1964 as amended. Such misconduct is prohibited by the Society. This policy applies to all Society employees as well as to members and others who come into contact with the Society. Reprisals against those who file complaints under this policy will not be tolerated. If the Society determines that harassment has occurred, appropriate relief for the employees bringing the complaint and appropriate disciplinary action against the harasser, up to and including discharge, will follow. Any Society employee functioning in a supervisory or management position who receives a complaint and does not act on it under the procedures of this policy will also be subject to discipline, including dismissal.

### **Definitions**

**Sexual harassment** is unwelcome sexual advances, requests for sexual favors or verbal or physical contact of a sexual nature when:

- Submission to such conduct is either implied or stated to be a term or condition of employment or a factor in the evaluation of the employee's performance, salary, promotability or any other component of employment.
- Such conduct interferes, either directly or indirectly, with an employee's work performance by creating a hostile, offensive or intimidating working environment.

**Verbal harassment** is sexually vulgar language, jokes of an offensive sexual nature, sexual propositions or threats, remarks about an individual anatomy or derogatory comments about gender.

**Nonverbal harassment** is distribution of written or graphic sexual material, sexually oriented magazines or posters, displays of nude pictures or other words or depictions of a sexual nature.

**Physical harassment** is touching in a sexual manner or invading personal privacy, especially the intentional touching of breasts and genital areas or buttocks or threats to take such actions.

### **Responsibilities**

*Employees.* Any employee who feels sexually harassed by a supervisor, manager, co-worker, subordinate, client, member or other person should proceed as follows:

- The employee should tell the offending individual(s) to stop the conduct and state the objection to the action and the specific behavior to which he/she object. Next, the employee should report the conduct immediately to his/her supervisor, the Society's personnel manager or any other supervisor with whom he/she feels comfortable making such a report. In all events, it is important for the offending individual to understand that the employee object to the specific conduct either by a communication from you or in a communication from another who is aware of your objection.
- An individual who receives a complaint will contact the personnel manager or the vice president. The alleged harasser and named witnesses will be contacted. The personnel manager or the vice president will determine guilt or innocence and recommend any disciplinary action. Any person involved in the harassment will be excluded from the decision-making process on the penalty to be imposed. While the investigator should be thorough and complete, in only the most unusual circumstances should it take longer than 10 days.
- Throughout the investigation and after the determination of penalty, if any, the complainant will be assured there will be no reprisals from any Society employee or member. A complainant's career will not be adversely affected by the outcome of the investigation.
- Appeals of the investigator's findings may be made to the president and CEO.
- Details of the investigation will be released only in the event of a court proceeding.

*Management.* All management personnel within the Society have the following responsibilities:

- Refrain from all forms of discrimination or harassment at all times.
- If observing sexually harassing conduct, ask the offending individual(s) to stop immediately, explaining what the conduct is and how it offends.

If the conduct continues or recurs, file an official complaint with the appropriate person.

### **Harassment By Members or Suppliers**

Society policy prohibits sexual harassment from any source. The above procedure will be followed in cases of alleged harassment by members or suppliers. If the investigation substantiates the charge, the president and CEO will take prompt remedial action and the Society will make follow-up inquiries to ensure that the harassment has not resumed. Possible remedial steps range from letters of objection to the accused to refusal to continue the business relationship. Individuals filing complaints against members should be aware of the limits of the Society's ability to control member behavior.

### **Posting of Policy**

A copy of the Society's sexual harassment policy is posted where all employees have access to and can read the policy. (4-26-01)

### **Waiver of doctoral student dues**

Upon request, the dues of any current fellow member pursuing a full-time doctoral degree in accounting will be waived on an annual basis. The member must have left full-time employment to pursue the doctoral degree and must provide written documentation of enrollment. (4-27-06)

## **Whistleblower**

A whistleblower is defined by this policy as an employee or member of the VSCPA who reports an activity that he or she considers to be illegal or dishonest to one or more of the parties specified in this Policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting.

If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is to contact his/her immediate supervisor, the Executive Vice President or the Chair of the Board of Directors. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination. If a member has knowledge of or concern of illegal or dishonest fraudulent activity, the member should contact the Chair of the Board of Directors.

Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The VSCPA will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Executive Vice President or the Chair of the Board of Directors immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated. (1-3-08)