

City of Salem, Massachusetts, Finance Department Fiscal Policy

No. 2008-08

SUBJECT: Whistleblower Policy

Effective Date: May 29, 2008 Revised: 2/20/2014

POLICY

General

The City of Salem requires employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the City of Salem, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all employees to report violations or suspected fraud, including questionable accounting or auditing practices in accordance with this Whistleblower Policy.

No Retaliation

No employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the City prior to seeking resolution outside the City.

Reporting Violations

The City of Salem has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Finance Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations or fraud to the Finance Director/City Auditor. For suspected fraud, or when you are not satisfied or uncomfortable with following the City's open door policy, individuals should contact the City's independent audit firm directly.

Finance Department

The City's Finance Director is responsible for investigating and resolving all reported complaints and allegations concerning potential instances of fraud or abuse and questionable accounting or auditing practices. At his discretion, he shall advise the Mayor who has direct access to the City's independent audit firm and is required to report to the auditor any fraud, abuse, or questionable practices.

Accounting and Auditing Matters

The Finance Director shall address all reported concerns or complaints regarding accounting practices, internal controls or auditing. The Finance Director shall immediately notify the City's independent auditor of any such complaint and work until the matter is resolved.

Acting in Good Faith

Anyone filing a 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.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

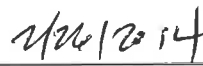
The Finance Director will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Contacts

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Finance Director



Date