



## **Global Workspace Association (GWA) WHISTLEBLOWER POLICY**

### **Procedures for the Submission of Complaints or Concerns Regarding Financial Statement or other Disclosures, Accounting, Internal Accounting or Disclosure Controls, or Auditing Matters**

The Global Workspace Association (GWA) has a responsibility for the stewardship of its resources. In addition to complying with the law, it is the policy of GWA to promote ethical practices and ethical treatment of its members and staff. Instances of known or suspected misuse of GWA's resources or other improper activities should be reported and appropriately investigated. Members, officers, directors and staff have a responsibility to each other and GWA to maintain an environment in which (i) problems are reported and addressed immediately, and (ii) those who make such reports are protected from retaliation.

The Association endorses and utilizes internal controls and operating procedures intended to prevent and detect improper activities.

The objective of GWA's Whistleblower Policy is to establish policies and procedures for:

- (a) the receipt, retention, and treatment of complaints received by GWA regarding accounting, internal accounting controls or auditing matters;
- (b) the submission by staff, members and others, on a confidential and anonymous basis, good faith concerns regarding questionable accounting or auditing matters; and
- (c) The protection of directors, volunteers and staff reporting concerns from retaliatory actions.

Procedures for Raising a Concern:

1. The GWA Board of Directors shall promptly address any complaints that it has received regarding financial statement disclosures, accounting, internal accounting or disclosure controls or auditing matters, or disclosure violations. Any complaint will first be evaluated to determine whether it falls within the scope of their policy. If it does not, it will be forwarded to GWA's Legal Counsel to handle in a manner in which he or she deems appropriate.
2. Any staff person or member of GWA may submit, on either a confidential, anonymous basis or non-confidential, non anonymous basis, any good faith concerns regarding financial statement or other disclosure, accounting, internal accounting or disclosure controls, or auditing matters to GWA's Legal Counsel:

The Legal Counsel shall forward complaints and concerns determined to be within the scope of the policy to GWA's Board of Directors.



3. Following the receipt of a complaint or concern within the scope of this policy, GWA's Board of Directors will investigate each matter reported and recommend corrective or disciplinary actions. The status of all pending complaints will be reviewed at each regularly scheduled Board of Directors Meeting.
4. The Board of Directors may enlist committee members, staff, and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding financial statement disclosures, disclosure concerns or violations, accounting, internal accounting controls, or auditing matters. In conducting any investigation and to the extent possible consistent with the need to conduct an adequate review of any complaint or concern, the Board of Directors shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.
5. GWA does not permit retaliation of any kind against staff or members for complaints submitted hereunder that are made in good faith. Additionally, no staff person or member shall be adversely affected because the staff person or member refuses to carry out a directive which, in fact, constitutes corporate fraud, or is a violation of state or federal law.
6. The Board of Directors shall retain as a part of its records any such complaints or concerns, together with the proceedings of the committee with respect thereto for a period of no less than seven (7) years. All such records will be treated as confidential information.