MARYLAND ASSOCIATION OF STUDENT COUNCILS INC.
WHISTLEBLOWER POLICY

Article I: Purpose

The purpose of this whistleblower policy is to encourage and enable directors, officers, employees and volunteers of Maryland Association of Student Councils Inc. (the "Organization") to report any action or suspected action taken within the Organization that is illegal, fraudulent, in violation of any adopted policy of the Organization, or reasonably likely to harm the Organization's mission or reputation, to a source within the Organization before turning to outside parties for resolution. This policy applies to any matter which is related to the Organization's business and does not relate to private acts of an individual not connected to the Organization's business. This policy is intended to supplement but not replace any applicable laws or rules governing whistleblowing applicable to nonprofit and tax-exempt organizations.

Article II: Violations; Reporting in Good Faith

1. All directors, officers, employees and volunteers of the Organization are encouraged to report any action or suspected action taken within the Organization that is illegal, fraudulent, in violation of any adopted policy of the Organization, or reasonably likely to harm the Organization's mission or reputation (each, a "violation").

2. The following are examples of violations that should be reported: stealing or misappropriation of the Organization's funds, supplies or other assets; fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement or accounting records of the Organization; deviation from full and fair reporting of the Organization's financial condition; deficiencies in or non-compliance with the Organization's internal accounting controls; authorizing or receiving compensation for goods not received or services not performed; authorizing or receiving compensation for hours not worked, or failing to account for un-worked (but paid) hours as vacation, sick leave or other paid time off; violation of any adopted policy of the Organization; and harassment, discrimination and other forms of unlawful or inappropriate workplace behavior.

3. The person making the complaint is not responsible for investigating the suspected violation, proving the truth of the allegation(s) asserted in the complaint, or determining fault or corrective measures. However, anyone reporting a violation must act in good faith, without malicious intent, and have reasonable grounds for believing that the information shared in the report indicates that a violation has occurred. The Organization reserves the right to decline to investigate any complaint that does not provide reasonable grounds for the allegation(s) in the complaint. Any report which the complainant has made with malicious intent or any report which the complainant has good reason to believe is false will be viewed as a serious disciplinary offense.

Article III: No Retaliation

1. No director, officer, employee or volunteer who in good faith reports a Violation or cooperates in the investigation of a Violation will be subject to harassment, retaliation or adverse employment or volunteer consequences. Any individual within the Organization who retaliates against another individual who in good faith has reported a Violation or has cooperated in the investigation of a Violation is subject to discipline, including removal as a director or officer or termination of employment or volunteer status.

2. If an individual believes that someone who has made a report of a violation or who has cooperated in the investigation of a violation is being subject to harassment, retaliation or other adverse

consequences, the individual should contact the compliance officer for this policy. Any individual who reasonably believes that he or she has been retaliated against in violation of this policy will follow the same procedures as for reporting a violation.

Article IV: Reporting Process

1. If an individual reasonably believes that a violation has occurred, the individual is encouraged to share his or her questions, concerns or complaints with any person within the Organization who may be able to address them properly. In most cases, the direct supervisor of an individual is the person best suited to address a concern. However, if an individual is not comfortable speaking with his or her supervisor or if he or she is not satisfied with the supervisor's response, the individual is encouraged to speak directly to the compliance officer for this policy, the chairperson of the board of directors, or anyone in management he or she feels comfortable approaching. Directors and officers should report directly to the compliance officer or the chairperson of the board of directors.

2. The Organization encourages anyone reporting a violation to identify himself or herself when making a report in order to facilitate the investigation of the violation. However, reports may be submitted on a confidential basis by the complainant or may be submitted anonymously by submitting the complaint through a designated anonymous email process or reporting system. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, to comply with all applicable laws, and to cooperate with law enforcement authorities as needed.

3. Reports of violations may be provided orally or in writing, although written complaints are encouraged. Submitted complaints should include whatever details, documentation or evidence is available to support a reasonable basis for the allegation(s) in the complaint and to assist in investigating the complaint. Anonymous complaints should be detailed to the greatest extent possible, insofar as the anonymity of the complainant will preclude follow-

Article V: Compliance Officer; Handling Reported Violations

1. The compliance officer for this policy shall be designated by the board of directors. The supervisor, manager, officer or director who receives a report of a violation from the complainant is required to notify the compliance officer of that report.

2. The compliance officer, or his or her designee, is responsible for promptly investigating all reported violations and for causing appropriate corrective action to be taken if warranted by the investigation, in consultation with the board of directors.

a. The compliance officer will notify the complainant and acknowledge receipt of a report of violation within a reasonable time period, but only to the extent that the complainant's identity is disclosed or a return address is provided.

b. The compliance officer will make initial inquiries in consultation with legal counsel, if necessary, to determine whether further investigation is necessary or appropriate. The compliance officer will manage any subsequent investigation, and may request the assistance of legal counsel or other parties as he or she deems necessary or appropriate. The compliance officer, or his or her designee, will fully investigate the complaint, meeting separately with the complainant and with others who either are named in the complaint or who may have knowledge of the facts set forth in the complaint. The compliance officer will explore anonymous complaints to the extent possible, but will weigh the

prudence of continuing such investigations against the likelihood of confirming the alleged facts or circumstances from attributable sources.

c. Upon completion of the investigation, the complainant will be notified about what actions will be taken, to the extent reasonably possible and consistent with any privacy or confidentiality limitations. If no further action or investigation is to follow, an explanation for the decision will be given to the complainant.

3. Any person who is the subject of a complaint shall not participate in any investigation or deliberation related to the complaint, except to present information as may be requested by the board of directors, the compliance officer or the investigating body. In the event the compliance officer is suspected of having committed a violation, then the violation will be reported to an alternate person designated by the board of directors, and the violation will be investigated by such person under the supervision of the board of directors.

Article VI: Reporting to the Board of Directors

The compliance officer will advise the board of directors of all reported violations, the current status of the investigation and how it was or will be conducted, and the outcome or corrective action taken or to be taken at the conclusion of the investigation, or if no further action or investigation is to follow, an explanation for the decision. The compliance officer will work with the board of directors to take any additional investigative, corrective or other actions requested by the board.