



# Whistleblower Policy

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# Responsibility for This Policy

IRMA holds responsibility for this document and its contents.

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|-------------|-----------------|------------------------------------------------------------|
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## Purpose

A whistleblower is a person who reports suspicions of illegal or dishonest practices to the proper authority. Examples include but are not limited to violations of law, dishonest billing (eg. for services not performed or delivered or for time not actually worked), fraudulent accounting and/or financial reporting, unsafe conditions, discrimination, and harassment.

IRMA's Whistleblower Policy aims to encourage and enable employees, contractors, officers and board members to raise concerns internally without fear of retaliation so that IRMA can take appropriate actions. This policy is part of IRMA's commitment to honesty, integrity, transparency, and accountability in fulfilling responsibilities and complying with all applicable laws and regulations. We aim to maintain an open door to questions, concerns, complaints, and suggestions.

## Whistleblower Rights and Responsibilities

Any board member, officer, employee or contractor has the right and duty to report, without suffering retaliation, any activity by IRMA or any of IRMA's employees that the employee reasonably believes: 1) violates any state or federal law; 2) violates or amounts to noncompliance with a state or federal rule or regulation; or 3) violates fiduciary responsibilities by a nonprofit corporation. In addition, any board member, officer, employee or contractor can refuse to participate in an activity that would result in a violation of state or federal statutes, or a violation or noncompliance with a state or federal rule or regulation.

Employees are also protected from retaliation for having exercised any of these rights in any former employment.

The whistleblower protection laws do not entitle any board member, officer, employee or contractor to violate a confidential privilege of IRMA or improperly disclose trade-secret information.

## Reporting Procedure

A board member, officer, employee or contractor who suspects a problem with legal compliance or violation of fiduciary responsibilities is required to report the situation(s) to the Executive Director, or to the Co-Chairs of the Board of Directors (boardchairs@responsiblemining.net) if the report involves the Executive Director.

Board members, officers, employees or contractors may also report information regarding possible unlawful activity to an appropriate government or law enforcement agency.

## Handling of Reports

The individual(s) receiving the report will acknowledge receipt within five business days. All reports will be promptly and thoroughly investigated, maintaining the privacy of everyone involved. IRMA will protect the confidentiality of the individual filing the report, except for circumstances where we may need to comply with the law or provide accused individuals with their legal defense rights.

The Executive Director will conduct investigations into whistleblower reports. Reports involving the Executive Director will be received and conducted by the Co-Chairs of the Board of Directors.

IRMA has the authority to retain outside investigators, legal counsel, accountants, or any other resource deemed necessary to conduct a full and complete investigation.

If the investigation confirms conduct contrary to this policy has occurred, IRMA will take immediate, appropriate, corrective action, including discipline, up to and including immediate termination. Action taken will include a follow-up with the individual filing the report for complete closure of the concern.

The Executive Director and Co-Chairs of the Board of Directors will prepare a report at least annually for the Board on complaints and their resolution, including compliance activity relating to accounting or alleged financial improprieties.

## Acting in Good Faith

Anyone filing a report 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.

## Protection from Retaliation

It is the intent of this policy to encourage IRMA board members, officers, employees or contractors to report fraudulent or illegal activities. There shall be no retaliation for any reports made pursuant to this policy.

Retaliation means adverse conduct taken because an individual reported an actual or perceived violation of this policy, opposed practices prohibited by this policy, or participated in the reporting and investigation process described below. "Adverse conduct" includes but is not limited to shunning and avoiding an individual who reports harassment, discrimination, or retaliation; express or implied threats or intimidation intended to prevent an individual from reporting harassment, discrimination, or retaliation and denying employment benefits because an applicant or employee reported harassment, discrimination or retaliation or participated in the reporting and investigation process.

Any individual who believes they have been retaliated against for whistleblowing may file a complaint with either the Executive Director or the Co-Chairs of the Board of Directors. Any complaint of retaliation will be promptly investigated and remedial action taken when warranted. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the ordinary course of business based on valid performance-related factors.

An individual is protected from retaliation only if the individual brings the alleged unlawful activity, policy, or practice to the attention of IRMA and provides IRMA with a reasonable opportunity to investigate and correct the alleged unlawful activity.