

Subject:	Whistleblower		
Policy No.:	E-7		
Original Issue Date:	Review Requirement:	Date of Last Review:	Date Last Revised:
May 15, 2015	3 years	August 08, 2024	August 08, 2024
Previous Revisions:	07/08/2021		

I. OBJECTIVE

To encourage and provide a method for employees of Mountain Parks Electric, Inc. (the Cooperative) to raise concerns regarding potentially unlawful or unethical behavior within the organization (such concerns referred to herein as a “Concern”) and that ensures protection against retaliation for the whistleblower.

II. POLICY

The Cooperative requires directors and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. It is expected that all employees and directors of the Cooperative practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

No person entitled to protection shall be subjected to retaliation, intimidation, harassment, or other adverse action for reporting information in accordance with this Policy. Any person entitled to protection who believes that they are the subject of any form of retaliation for such participation should immediately report the same as a violation of and in accordance with this Policy.

Retaliation against any individual within the Cooperative or another individual who has reported a violation in good faith or who, in good faith, has cooperated in the investigation of a violation will not be tolerated.

A. Reporting Responsibility

It is the responsibility of all employees and directors to comply with and to report violations or suspected violations in accordance with this policy.

B. No Retaliation

This policy is intended to encourage and enable employees to raise Concerns for prompt internal investigation and appropriate action. No employee who in good faith reports a Concern shall be subject to retaliation in any form for making the report. An employee who retaliates against someone who has made a good faith report about a Concern is subject to the Cooperative’s progressive disciplinary process.

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C. Reporting Violations

Individuals are encouraged to report information relating to illegal practices or violations of policies of the Cooperative (that such person in good faith has reasonable cause to believe is credible). Information should be reported to the individual's immediate supervisor/manager. If the individual is not comfortable speaking with their supervisor/manager or if the report relates to that individual, in which case the report should be made to the General Manager or Manager of Human Resources. Any issues relative to Board members or the General Manager should be directed to the Board President, or the Cooperative's Attorney.

D. Accounting and Auditing Matters

Management shall address all reported concerns or complaints regarding accounting practices, internal control, or auditing. If such a complaint involves the General Manager, it should be reported to the Board President or the Cooperative's Attorney and shall be addressed by the board.

E. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of this policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that proved 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, up to and including termination.

F. Confidentiality

The Cooperative encourages anyone reporting a violation to identify themselves when making a report to facilitate the investigation of the violation. However, reports may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, with the understanding that confidentiality may not be maintained where identification is required by law or to enable the Cooperative or law enforcement to conduct an adequate investigation.

III. RESPONSIBILITY

The General Manager will be responsible for the administration and compliance of this policy.

Liz McIntyre
Liz McIntyre (Aug 19, 2024 09:10 MDT)

08/08/24

Liz McIntyre

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Final Audit Report

2024-08-19

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