



ISACA-NJ - WHISTLEBLOWER AND NON-RETALIATION POLICY
Version 1.1- September 16, 2013



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Whistleblower Policy

The New Jersey Chapter of ISACA (or the Chapter) is committed to providing an environment conducive to open discussion of its practices. It is the policy of the Chapter to provide members, volunteers and Board members with an environment that is free of retaliation based on an individual's good faith reporting or disclosing of any violation of law or bylaws, and includes the following standards:

- All Board members have an affirmative duty and responsibility for reporting perceived misconduct, including actual or potential violations of laws, regulations, policies, procedures, or the Chapter's Bylaws and policies.
- An "open-door policy" will be maintained at all levels of membership and the Board to encourage chapter members, volunteers, and Board members to report problems and concerns.
- Members, volunteers, and Board members are encouraged to utilize the whistleblower email address which is audit@njisaca.org. In furtherance of their protection against retaliation, callers may remain anonymous or seek confidentiality.
- Members, volunteers, and Board members may also proceed up the chain of command or communicate with the Board Executives directly if their concern is not resolved.
- Any form of retaliation against any member, volunteer, or Board member who reports a perceived problem or concern in good faith is strictly prohibited.
- Any member, volunteer, or Board member who commits or condones any form of retaliation will be subject to disciplinary action up to, and including, revocation or membership and/or dismissal from the Board.

As a result, the Chapter or any members, volunteers, and Board members or agent of NJ ISACA, may not discharge, demote, suspend, threaten, harass, or in any other manner discriminate against any individual in the terms and conditions of membership because of any lawful act done by the individual with respect to the following:

- raising questions concerning the fair presentation of Chapter financial information;
- providing information and otherwise assisting in investigations relating to fraud against the Chapter conducted by:
 - a federal regulatory or law enforcement agency;
 - a member or committee of the United States Congress; or
 - any officer or Board member of the Chapter, any member or committee of the Board of Directors or any agent or representative acting on their behalf; and



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- filing, testifying at, participating in or otherwise assisting a proceeding filed, or about to be filed, relating to allegations of fraud against the Chapter.

Administration of this Policy

The Chapter has designated the Audit Committee Chairperson to be responsible for administering this Whistle Blower Policy (the “Policy”). This individual is responsible for receiving, collecting, reviewing, processing and resolving concerns and reports by members and others on the matters described above and other similar matters.

The Audit Committee Chairperson will refer complaints submitted, as he or she determines to be appropriate, as required under the directives of the Board of Directors or as required by applicable law, to the Board or an appropriate Committee of the Board. The Chapter’s Audit Committee Chairperson may be reached by emailing to audit@njisaca.org.

Audit Committee Chairperson’s Responsibilities

The Audit Committee Chairperson’s responsibilities under the Policy include:

- administering implementing and overseeing ongoing compliance under the Policy;
- establishing and administering procedures to assure that complaints will be collected, reviewed promptly (including if appropriate through an independent investigation into the issues raised), resolved in an appropriate manner, and that documents related to such matters will be retained in accordance with Chapter policies;
- making himself or herself available to discuss with members any complaints raised or reports filed; and
- administering and overseeing the Chapter’s training and educational programs designed to ensure that Board and Chapter members with supervisory authority with respect to other members, or who are otherwise involved in the administration of Chapter policies, are aware of this Policy, know to involve the Audit Committee Chairperson in any matters involving this Policy that arise (including informing the Audit Committee Chairperson of every complaint that arises), and are trained in the proper handling of complaints covered by this Policy.
- presenting to the Board of Directors at least once per quarter either a copy or a summary of each complaint received, if any.



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Reporting

Generally, violations should be reported directly to the Audit Committee Chairperson by via e-mail. Members should be prepared to discuss or include in the report the following items:

- a description of the matter or irregularity;
- the period of time during which the individual observed the matter or irregularity; and
- any steps that the individual has taken to investigate the matter or irregularity, including reporting it to a Board director or officer and the Board director or officer's reaction.

The Report may include, at the member's option, the member's contact information in the event that additional information is needed; provided that a report shall not be deemed deficient because the member did not include contact or other self-identifying information.

Additionally, the Audit Committee Chairperson will oversee treatment of member's concerns. In order to facilitate the reporting of complaints, the Audit Committee has established the following procedures for the receipt, retention and treatment of complaints and the confidential, anonymous submission by individuals of concerns regarding these matters:

- Members or others may submit complaints via email to audit@njisaca.org.
- A website will also be established to immediately notify the Audit Committee directly of any new submissions, via e-mail.

Examples of reportable actions include, but are not limited to:

- any indication of fraud,
- misappropriation of Chapter resources,
- substantial variation in the Chapter's financial reporting methodology from prior practice or from generally accepted accounting principles, and
- the falsification, concealment or inappropriate destruction of corporate or financial records.

Members cannot exempt themselves from the consequences of their own misconduct by reporting the issue, although self-reporting may be taken into account in determining the appropriate course of action.

If any member believes he or she has been subjected to any action that violates this Policy, he or she may file a complaint with the Audit Committee Chairperson or any other current Board member. If it is determined that a member has experienced any improper treatment in violation of this Policy, such member will be entitled to appropriate corrective action.



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Investigation

Upon receiving a report, the Audit Committee Chairperson shall investigate the issues identified in the Report.

The Audit Committee Chairperson, as applicable, may consult with the President, or any other member, independent auditors and the Audit Committee as a part of their investigation.

At the conclusion of the investigation, the Audit Committee Chairperson shall prepare a written response to the Report for review and approval by the Board of Directors.

After the Board of Directors has reviewed and approved the response (or prepared the response), the Audit Committee Chairperson or the Audit Committee, as applicable, shall provide a copy of the response to the member who made the Report.

Publication of the Policy

The Chapter shall publish this Policy on the Chapter website, accessible to all visiting users

Provision of Reports or Evidence Known to be False or Violation of Protected Confidentiality

Members who file reports or provide evidence which they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by the above policy statement and may be subject to disciplinary action, including dismissal from the Board or revocation of membership.

In addition, except to the extent required by law, the Chapter does not intend this Policy to protect members who violate the confidentiality of any applicable lawyer-client privilege to which the Chapter or its agents may be entitled under statute or common law principles, or to protect members who violate their confidentiality obligations with regard to the Chapter's confidential information.

Rights Retained by Members

Nothing in this policy shall be deemed to diminish the rights, privileges, or remedies of any member under any Federal or State law, or under any collective bargaining agreement.



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Revision Record

Version	Date Revised	Author of Record	Change Description
1.0	5/22/2013	McDermott	Initial Draft
1.1	9/16/13	Bussanich	Contact info.