

Sample 21	Question	Answer	Reference	Evidence	Compliance	Notes	Comments	Status	Priority	Due Date	Assigned To	Status
Sample 21	18.1	Does the board have a formal process to ensure that the organization's internal controls are effective and that the organization's financial statements are prepared in accordance with applicable accounting standards?	No	No	No	No	No	No	No	No	No	No
Sample 22	18.2	Does the board have a formal process to ensure that the organization's internal controls are effective and that the organization's financial statements are prepared in accordance with applicable accounting standards?	No	No	No	No	No	No	No	No	No	No
Sample 23	18.3	Does the board have a formal process to ensure that the organization's internal controls are effective and that the organization's financial statements are prepared in accordance with applicable accounting standards?	No	No	No	No	No	No	No	No	No	No
Sample 24	18.4	Does the board have a formal process to ensure that the organization's internal controls are effective and that the organization's financial statements are prepared in accordance with applicable accounting standards?	No	No	No	No	No	No	No	No	No	No

<p>461 Do the procedures contain clearly defined rules for assessing complaints?</p>	<p>Do the organization's statutes and/or internal regulations establish procedures for processing complaints about violations of the rules of conduct that have been established/ adopted by the organization?</p> <p>Do the procedures contain clearly defined rules establishing how and where complaints must be submitted?</p>	<p>Organization's statutes and internal regulations, code of conduct</p>	<p>10 Ethics Code (2016), Art 4</p>																																				
<p>462 Do the procedures contain clearly defined rules for investigating complaints?</p>	<p>Do the organization's statutes and/or internal regulations establish procedures for processing complaints about violations of the rules of conduct that have been established/ adopted by the organization?</p> <p>Do the procedures contain clearly defined rules establishing how and when complaints must be investigated?</p>	<p>Organization's statutes and internal regulations, code of conduct</p>	<p>10 Ethics Code (2016), Art 4, 10 MF Legal Proceedings, Art 9, 10 MF Proceedings, Art 12</p>																																				
<p>463 Do the procedures contain clearly defined rules for notifying the person who submitted the complaint about the outcome of the investigation?</p>	<p>Do the organization's statutes and/or internal regulations establish procedures for processing complaints about violations of the rules of conduct that have been established/ adopted by the organization?</p> <p>Do the procedures contain clearly defined rules establishing how and when the person who submitted the complaint must be notified of the outcome of the investigation?</p>	<p>Organization's statutes and internal regulations, code of conduct</p>	<p>10 Ethics Code (2016), Art 4</p>																																				
<p>Example 4.1 The organization establishes procedures that ensure whistleblower protection.</p>	<p>464 Do the procedures establish that the person who reports a concern shall be kept confidential to the extent possible?</p> <p>465 Do the procedures establish that reports of concerns and related investigations must be kept confidential to the extent possible?</p> <p>466 Do the procedures enable persons to file an anonymous complaint?</p>	<p>Do the organization's statutes and/or internal regulations establish procedures for processing complaints about violations of the rules of conduct that have been established/ adopted by the organization?</p> <p>Do the procedures establish that reports of concerns and related investigations must be kept confidential to the extent possible?</p> <p>Do the organization's statutes and/or internal regulations establish procedures for processing complaints about violations of the rules of conduct that have been established/ adopted by the organization?</p> <p>Do the procedures enable persons to file an anonymous complaint?</p>	<p>Organization's statutes and internal regulations</p>	<p>10 Ethics Code (2016), Art 4, 10 MF Legal Proceedings, Art 9, 10 MF Proceedings, Art 12</p>																																			
<p>Example 4.2 The organization's decisions can be reviewed through internal or external mechanisms.</p>	<p>467 Do the organization's statutes and/or internal regulations establish procedures for appealing against internal or external decisions?</p> <p>468 Do the internal procedures establish that the parties concerned are entitled to a hearing if they so desire?</p> <p>469 Do the applicable procedures establish that the decision may be appealed to a higher or external dispute resolution body?</p> <p>470 Do the internal procedures establish that the parties concerned are entitled to a hearing if they so desire?</p> <p>471 Do the applicable procedures establish that the decision may be appealed to a higher or external dispute resolution body?</p> <p>472 Do the internal procedures establish that the parties concerned are entitled to a hearing if they so desire?</p>	<p>Do the organization's statutes and/or internal regulations establish a formal procedure for appealing against internal or external decisions?</p> <p>Do the organization's statutes and/or internal regulations ensure that some of the listed parties are excluded from appealing against a hearing decision?</p> <p>Do the applicable procedures establish that the members of the relevant dispute resolution body may not be the board or any of the standing committees of the organization?</p> <p>Do the applicable procedures establish that the members of the relevant dispute resolution body may not be the board or any of the standing committees of the organization?</p> <p>Do the internal procedures establish that the parties concerned are entitled to a hearing if they so desire?</p> <p>Do the applicable procedures establish that the members of the relevant dispute resolution body may not be the board or any of the standing committees of the organization?</p> <p>Do the internal procedures establish that the parties concerned are entitled to a hearing if they so desire?</p>	<p>Organization's statutes and internal regulations</p>	<p>10 Ethics Code (2016), Art 4, 10 MF Legal Proceedings, Art 9, 10 MF Proceedings, Art 12</p>																																			
<p>Example 4.3 The organization establishes procedures that ensure that a proportion of the board members are independent.</p>	<p>473 Do the organization's statutes and/or internal regulations establish that the board of the organization is independent?</p> <p>474 Do the organization's statutes and/or internal regulations establish that a proportion of the board members are independent?</p>	<p>Do the organization's statutes and/or internal regulations establish that some of the listed parties are excluded from appealing against a hearing decision?</p> <p>Do the applicable procedures establish that the members of the relevant dispute resolution body may not be the board or any of the standing committees of the organization?</p> <p>Do the applicable procedures establish that the members of the relevant dispute resolution body may not be the board or any of the standing committees of the organization?</p> <p>Do the internal procedures establish that the parties concerned are entitled to a hearing if they so desire?</p> <p>Do the applicable procedures establish that the members of the relevant dispute resolution body may not be the board or any of the standing committees of the organization?</p> <p>Do the internal procedures establish that the parties concerned are entitled to a hearing if they so desire?</p>	<p>Organization's statutes and internal regulations</p>	<p>10 Ethics Code (2016), Art 4, 10 MF Legal Proceedings, Art 9, 10 MF Proceedings, Art 12</p>																																			

