

Stewardship of Financial Resources

SF 900.1 Procedures for Reporting Financial Concerns

Adopted 6/08

1. Report directly to the Finance and Audit Committee of the Metropolitan Library Commission (the Committee) complaints and concerns if they are regarding:
 - a. Questionable accounting, internal controls, and auditing matters, including without limitation:
 - Deficiencies in, or noncompliance with, MLS's internal accounting controls or accounting policies;
 - The circumvention or attempted circumvention of internal accounting controls;
 - Fraud or deliberate error in the preparation, evaluation, review, or audit of MLS's financial statements or in the recording and maintaining of MLS's financial records;
 - Any misrepresentation or false statement by a senior officer or accountant regarding a matter contained in MLS's financial statements, financial reports (including discussions in an annual report), or audit reports, or any other failure to provide a full or fair reporting of MLS's financial condition; or
 - Any other matter that would otherwise constitute a violation of MLS's accounting policies
 - b. Non-compliance with legal and regulatory requirements
 - c. Retaliation against any employee of MLS who, in good faith, makes a report regarding an accounting allegation or a legal allegation
2. Exercise due care to ensure the accuracy of the information disclosed and provide sufficient information to enable an investigation to be conducted.
3. Reports may be made openly, confidentially or anonymously. If you are not making the report anonymously, indicate whether or not you wish your identity to remain confidential.
4. Submit reports in writing (including by e-mail), by telephone, or in person to Chairperson of the Finance and Audit Committee of the Metropolitan Library Commission. See Attachment A for contact information.
5. The Deputy Executive Director, Finance & Support will update the contact information in Attachment A as needed.

Committee Action

The Committee will review each report it receives and determine whether the Committee or management needs to investigate the report.

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ATTACHMENT A (updated 7/11)

Mailing address of MLC Finance & Audit Committee chairperson:

Allen Coffey
531 Couch Drive
Oklahoma City, OK 73102

Email address of chairperson:

allen.coffey@rsmus.com

Telephone number of chairperson:

405-218-4785