

## **POLICY SECTIONS**

2002.1	Good Faith
2002.2	No Retaliation
2002.3	Reporting Violations
2002.4	Compliance Officer
2002.5	Accounting and Auditing Matters

## **PURPOSE**

The Early Learning Coalition of Hillsborough County (“Coalition”) has a responsibility for the stewardship of its resources and the public and private support that enables it to pursue its mission. The Coalition is committed to compliance with the laws and regulations to which it is subject and to promulgating policies and procedures to interpret and apply these laws and regulations. Laws, regulations, policies and procedures strengthen and promote ethical practices and ethical treatment of the members of staff and those who conduct business with the Coalition.

The Coalition’s internal controls and operating procedures are intended to detect and to prevent or deter improper activities. However, even the best systems of control cannot provide absolute safeguards against irregularities. Intentional and unintentional violations of laws, regulations, policies and procedures may occur and may constitute wrongful conduct. The Coalition has a responsibility to investigate and report to appropriate parties allegations of suspected improper activities and the actions. This policy governs reporting and investigation of allegations of suspected improper activities, and together with the Policy for Protection of Whistleblowers represents the Coalition’s implementing policies for the Sarbanes-Oxley Act of 2002.

## **POLICY STATEMENT**

In keeping with the policy of maintaining the highest standards of conduct and ethics, the Early Learning Coalition will investigate any suspected wrongful conduct by staff, board members, consultants, or volunteers. In all instances, the Board of Directors retains the prerogative to determine when circumstances warrant an investigation and, in conformity with this policy and applicable laws and regulations, the appropriate investigative process to be employed.

## **DEFINITIONS**

**Coalition Resources-** For purposes of this policy, the term Coalition resources is defined to include, but not be limited to the following, whether owned by or under the management of the Coalition:

- Cash and other asset, whether tangible or intangible; real or personal property;
- Receivables and other rights or claims against third parties;
- Effort of Coalitions personnel and of any non-Coalition entity billing the Coalition for its effort; and
- Coalition records and documents

**Whistleblower-** An employee, consultant, or volunteer who informs a supervisor, the chief executive, or the compliance officer about wrongful conduct occurring in the Coalition.

**Wrongful Conduct-** A serious violation of Coalition policy; a violation of applicable state and federal laws; or the use of the Coalition’s property, resources, or authority for personal gain or other non-Coalition related purpose except as provided under policy. Examples of such conduct include, but are not limited to:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Pursuit of a benefit of advantage in violation of the Coalition's Conflict-of-Interest Policy
- Misappropriation or misuse of the Coalition's resources, such as funds, supplies, or other assets
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked

## **POLICY SECTIONS**

### **2003.1 Good Faith**

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

### **2003.2 No Retaliation**

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

### **2003.3 Reporting Violations**

Employees should share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the employee's supervisor is in the best position to address and area of concern. However, if the employee is not comfortable speaking with his/her supervisor or is not satisfied with the supervisor's response, he/she is encouraged to speak with anyone in management whom he/she is comfortable in approaching. Supervisors and managers are required to report suspected violations to the Organization's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, the employee should contact the Coalition's Compliance Officer directly.

### **2003.4 Compliance Officer**

The Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning Violations of the Code and, at his/her discretion shall advise the Executive Director and/or the audit committee. The Compliance Officer has direct access to the audit committee of the Board of Directors and is required to

report to the audit committee at least annually on compliance activity. The Compliance Officer is the chair of the audit committee.

**2003.5 Accounting and Auditing Matters**

The audit committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

**ROLES AND RESPONSIBILITIES**

The Executive Director has the primary responsibility to receive reports of allegations of suspected wrongful activity.

Employees in supervisory roles who receive a report alleging suspected wrongful activities shall ensure that the matter is promptly reported to their supervisor, an appropriate and/or the Compliance Officer. Such employees are charged with exercising appropriate judgment in determining which matters can be reviewed under their authority and which matters must be referred to a higher level of management or the Compliance Officer. Consulting with supervisors, the Compliance Officer or other appropriate Coalition management is encouraged and the exercise of judgment should err on the side of upward reporting.

The Compliance Officer will communicate with the Board of Directors regarding alleged wrongful conduct and investigative results on matters of significance.

**ASSOCIATED DOCUMENTS**

**Whistleblower Procedures**