



WHISTLEBLOWER POLICY

PURPOSE

The Early Learning Coalition of Pasco and Hernando Counties, Inc. (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.

The Coalition's internal controls and procedures are intended to detect and to prevent or deter improper activities. However, even the best systems of control can not 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 actions. This policy governs reporting and investigation of allegations of suspected improper activities, and 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 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.

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 assets, whether tangible or intangible; real or personal property;
- Receivables and other rights or claims against third parties;
- Effort of Coalition 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 executive director 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 or 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

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 unsubstantiated allegations that proves 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.

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. The 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.

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 any areas 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 Executive Director, who has specific and exclusive responsibility to investigate all reported violations.

ROLES AND RESPONSIBILITIES

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

Employees in management roles who receive a report alleging suspected wrongful activities shall ensure that the matter is promptly reported to the Executive Director.

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