


<b>Category</b>	General	<b>INCA Community Services Human Resource Policy</b>	
<b>Policy Number</b>	000.02		
<b>Effective Date</b>			
<b>Revised Date</b>	7/29/16, 3/30/2010		
Reviewed 5/18/2017			
Forms:			
Responsible: Supervisor			
<b>Whistle Blower</b>			
<b>Purpose/Introduction</b>			
<p>INCA Community Services Code of Ethics requires directors, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of INCA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.</p> <p>This Whistleblower Policy is intended to encourage and enable employees and volunteers to raise concerns within the organization for investigation and appropriate action. No director, employee, volunteer, or contractor who in good faith reports a violation of the code, agency policies, or law shall suffer harassment, retaliation or adverse employment consequences.</p> <p>It is the intent of INCA Community Services to adhere to all laws and regulations that apply to the organization, and the underlying purpose of this policy is to support the organization's goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations.</p> <p>An employee is protected from retaliation only if the employee brings the alleged unlawful activity, policy, or practice to the attention of agency and provides the agency with a reasonable opportunity to investigate and correct the alleged unlawful activity.</p> <p>The protection described below is only available to employees that comply with this requirement.</p>			
<b>Reporting Responsibility</b>			
<ul style="list-style-type: none"> <li>• It is the responsibility of all directors, employees, and volunteers to comply with and report violations or suspected violations of the Code of Ethics, agency and policies, or laws in accordance with this policy.</li> <li>• A written concern or complaint may be filed by that employee with the Executive Officer.</li> </ul>			
<b>No Retaliation</b>			
<ul style="list-style-type: none"> <li>• An employee, director or volunteer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or dismissal from the volunteer position.</li> <li>• This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within INCA prior to seeking resolution outside INCA.</li> </ul>			
Reporting Concerns			

- Directors, employees, and volunteers should share their questions, concerns, suggestions or complaints with someone who can address them properly.
- Employees and volunteers should report and discuss their concern with their program director.
- However, if an employee or volunteer is not comfortable speaking with their program director, or is not satisfied with the response, that employee or volunteer is encouraged to report directly to the Executive Director.

#### **Concerns about questionable accounting or audit matters**

- The submission of concerns regarding questionable accounting or audit matters by employees, directors and other stakeholders of the organization, on a confidential and anonymous basis.
  - If the concern was reported verbally to the reporting individual the concern should be put in writing.
  - The Executive Director is required to promptly report the concern to the Chairman of the Board, which has specific and exclusive responsibility to investigate all concerns.
  - If the Executive Director, for any reason, does not promptly forward the concern to the Chairman of the Board, the reporting individual should directly report the Concern to the Chairman of the Board. Contact information for the Chairman of the Board may be obtained through the Executive Director.
- Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Chairman of the Board.

#### **Handling of Reported Violations**

- The Audit Committee shall address all reported questionable accounting and audit concerns. The Chairman of the Board shall immediately notify the Audit Committee, the Executive Director and the Fiscal Officer of any such report.
- The Chairman of the Board will notify the sender and acknowledge receipt of the concern within 5 business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns.
- All reports will be promptly investigated by the Audit Committee and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation.
- In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the concern.
- The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

#### **Acting in Good Faith**

- Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the codes. No adverse action will be taken against a staff person for reporting any ethical concern.
- The act of making allegations that prove to be unsubstantiated, and that prove to be made maliciously, recklessly, or with 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. Such conduct may also give rise

to other actions including civil lawsuits.

**Confidentiality**

- Reports of concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.
- Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

**Dissemination of Policy:** Employee, Board of Directors, Volunteers