

# Whistle Blower Policy

## PURPOSE

All Extended Child Care Coalition employees have a duty to report concerns and suspicions regarding questionable accounting practices, internal fraud, circumvention of the Extended Child Care's policies and procedures, illegal acts, and internal control matters. Employees may report such matters to their immediate supervisor. In addition, Extended Child Care may submit a written complaint to the Executive Director. If the employee believes the Executive Director may be involved in the illegal practices, the employee should file the written complaint with the President of the Board.

## ACTING IN GOOD FAITH

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates improper accounting practices, internal and external fraud, circumvention of The Extended Child Care Coalition's policies and procedures, or illegal acts. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense.

## HOW TIPS WILL BE HANDLED

- Executive Director or Board President will receive the complaint
- Complaints will be reviewed in a timely manner
- Based on the nature of the complaint, the information may be:
  - Escalated to the Board of Directors
  - Researched/investigated;
  - Referred to the appropriate staff member for resolution; and/or
  - Reported to external authorities
  - The Board of Directors will receive a monthly report of complaint activity at the Board's regular monthly meetings

## HOW TO REMAIN ANONYMOUS

- Violations or suspected violations may be submitted on a confidential basis by the complaints or may be submitted anonymously.
- These reports will help you remain anonymous, which is different than confidential
- The employee leaving the tip will receive confirmation of receipts, unless submitted anonymously; however, will not receive feedback regarding the investigation or disposition of the report.
- The confidentiality of the employee leaving the tip will not be protected if the employee who left the tip is found to be involved in the fraud. This policy provides no safe harbor, immunity, or amnesty.