Whistleblower Policy

Purpose

The Early Learning Coalition of Manatee 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. Law, 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, hereinafter referred to as the "Whistleblower Policy," governs reporting and investigating allegations of suspected improper activities and prevent retaliation of any sort against the reporter. The policy and related procedures represent the Coalition's compliance with the Sarbanes-Oxley Act of 2002.

Scope

It is the responsibility of all directors, officers, employees, and consultants to comply with laws, regulations, and Coalition policies and to report suspected wrongful conduct (i.e. to act as a "Whistleblower") in accordance with established procedures.

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 relations, the appropriate investigative process to be employed. All persons that this policy applies to will sign that they acknowledge this policy and related procedures annually.

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 claim against third parties;
- Effort of Coalition personnel and of any non-Coalition entity billing the Coalition for its efforts; and
- Coalition records and documents.

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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, alteration, or improper destruction of documents;
- Unauthorized alteration or manipulation of computer files;
- Fraudulent financial reporting;
- Improper or undocumented financial transactions;
- Pursuit of a benefit or advantage in violation of the Coalition's Conflict-of-Interest Policy;
- Any unethical behavior that violates other ethics-related policies;
- Misappropriation or misuse/theft of the Coalition's resources, such as funds, supplies, or other assets;
- Authorizing or receiving compensation for goods not received or services not performed; and
- Authorizing or receiving compensation for hours not worked

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, policy, a material accounting, or auditing matter. The act of making allegations that prove to be baseless and 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.

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.

Authority of Audit Committee

All reported concerns will be forwarded to the audit committee in accordance with the procedures set forth herein. The audit committee shall be responsible for investigating and making appropriate recommendations to the board of directors, with respect to all reported concerns.

No Retaliation:

No director, officer, or employee who, in good faith, reports suspected misconduct shall suffer harassment, retaliation, or adverse employment consequence. Even if the claims are unfounded, the reporter will not be reprimanded, in accordance with the law that does not force an employee to demonstrate misconduct. A reasonable belief or suspicion that misconduct exists is sufficient to create a protective status for the employee. 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 policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization. If the reporter is dissatisfied with the results of an internal investigation, he/she has the right to report the violation to an external legal or investigatory entity.