

CAPCO's Whistleblower Policy

Cortland County Community Action Program's (CAPCO) Personnel Policies and Procedures requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of CAPCO, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. A copy of this policy must be distributed to all directors, officers, employees, and in some cases volunteers who provide substantial services to the Agency.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that CAPCO can address and correct inappropriate conduct and actions. It is the responsibility of all directors, officers and employees to comply with the Personnel Policies and Procedures and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer or employee who in good faith reports a violation of the Personnel Policies and Procedures 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 CAPCO prior to seeking resolution outside the Agency.

Reporting Violations

The Whistleblower Policy is intended to be used for serious and sensitive issues. These include concerns relating to incorrect or fraudulent financial reporting, unethical or illegal conduct, activities that are violations of federal, state or local laws. Employment-related concerns should continue to be reported through CAPCO's grievance procedures as outlined in the Personnel Policies and Procedures. The Whistleblower Policy addresses CAPCO's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Executive Director or anyone in management whom you are comfortable in approaching. Concerns of possible fraudulent or illegal activities may be reported directly to the Executive Director or President of the Board of Directors. Supervisors and managers are required to report suspected violations of the Personnel Policies and Procedures to the Executive Director, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or

uncomfortable with following CAPCO's open door policy, individuals should contact the Board President directly.

CAPCO's Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Human Resource Director will advise the Executive Director and/or the Board of Directors of all complaints and their resolution and will report at least annually to the Chair of the Finance Committee on compliance activity relating to accounting or alleged financial improprieties.

The HR Director is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The HR Director will inform the Executive Director and/or the Board President of all complaints and their resolution. Should the allegations include the Executive Director, the Board President with the Executive Committee of the Board of Directors will investigate and resolve all reported complaints and allegations concerning any fraudulent or illegal/unethical activities.

Accounting and Auditing Matters

The HR Director shall immediately notify the Executive Director and Executive Committee of any concerns or complaints regarding corporate accounting practices internal controls or auditing and work with the committee until the matter is resolved. Executive Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. T

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Personnel Policies and Procedures must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Personnel Policies and Procedures. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The HR Director will notify the person making a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.