


**WHISTLEBLOWER POLICY****Effective Date: October 18, 2016****Approved By: Governing Board** **SECTION 5.05****Original Date: October 15, 2015**

All employees, directors, Governing Board members, volunteers and officers of CAC will be protected from any disadvantage caused by raising legitimate concerns relating to corporate reporting and disclosure, accounting and auditing controls and procedures, and other matters pertaining to fraud and shall report suspected illegal activities within the organization.

**SAFEGUARDS:**

- A. **Confidentiality** - An individual may report a suspected violation anonymously or on a confidential basis, keeping in mind that in the course of the investigation it may become necessary that the source of the complaint be identified.
- B. **Retaliation** - No individual who reports a suspected violation in good faith, whether or not the allegation turns out to be correct, shall be subject to any form of retaliation, including harassment, demotion, or firing, by CAC or its employees, directors, Governing Board members, volunteers and officers. Anyone who retaliates against a complainant shall be subject to disciplinary action, up to and including termination of employment.

CAC will not retaliate against employees who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of CAC that the employee reasonably believes is in violation of a law, or a rule or regulation mandated pursuant to law, or is in violation of a clear mandate or public policy concerning the health, safety, welfare, or protection of the environment.

- C. **Harassment or Victimization** - Harassment or victimization for reporting concerns under this policy will not be tolerated.
- D. **Malicious/Bad Faith Allegations** - An individual is not required to prove the truth of an allegation, but is required to act in good faith. Any individual who does not act in good faith in reporting a suspected violation may be subject to disciplinary action, up to and including termination of employment.

**POLICY FOR HANDLING COMPLAINTS**

- A. **Reporting** - If an employee, director, Governing Board member, volunteer or donor reasonably believes that some policy, practice or activity of CAC is in violation of the law, the individual can raise their questions, concerns, suggestions, or complaints with someone who may be able to address them properly. If the concerns are not addressed, the individual should make a written formal complaint to CAC's Human Resources. Such complaint can be anonymous and must describe an alleged violation or concern with all the information that the reporting party knows regarding the allegation or concern, as well as contain sufficient corroborating information to support the commencement of an investigation. The

earlier a concern/ complaint is reported the easier it is to act upon such concern/ complaint. Human Resources will contact the complainant with 10 business days and acknowledge the reported violation has been received.

B. Handling of Complaint - Upon receipt of a complaint Human Resources will determine, in his/ her reasonable discretion, whether or not to commence an investigation based upon the merit of the complaint. If the General Counsel feels it is necessary, her/ she will forward the complaint for further investigation as follows:

1. Complaints relating to accounting, internal accounting controls or auditing matters will be forwarded to the Chair of the Budget/Finance Committee. This committee is solely responsible for investigating and responding to reports of violations regarding accounting standards and disclosures, internal auditing controls, or matters related to the internal or external audit of CAC's financial statements. The Budget/ Finance Committee may delegate, on a case-by-case basis, the investigation of complaints regarding the above to such other persons as it deems to be appropriate, including but not limited to outside legal counsel and outside auditors.
2. Complaints relating to any other matters will be reviewed by Human Resources. If Human Resources determines that the complaint relates to a violation of CAC's written policies, Human Resources will refer such complaint to the Executive Committee. The Executive Committee may delegate investigation of the complaint in the same manner and to the same person(s) as are available to the Budget/ Finance Committee. The Chair of the Governing Board will oversee any such investigation, unless otherwise determined by the Executive Committee. Complaints which Human Resources determines are not related to a violation of CAC's policies will be referred to the appropriate internal department for resolution.

The individual investigating any complaint will report to the correct Committee in a timely manner all findings of fact, conclusions and proposed recommendations for remedial actions, if any. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. After such review and investigation, prompt and appropriate corrective action will be taken, as applicable and as warranted by the Budget/ Finance Committee, the Executive Committee Human Resources. Furthermore, the complainant will be notified about what actions will be taken, if any. If no further action or investigation is to follow, an explanation for the decision will be given to the complainant.

### **RETALIATION/INTERFERENCE REPORTING PROCESS**

A. Reporting - Anyone may file a confidential report with CAC's Human Resources alleging retaliation or interference as result of a whistleblower complaint. Reports filed under this policy must be submitted no later than 90 days from the date the whistleblower became aware, or should have become aware, of the alleged adverse action. Such report must be in writing and must include the following information:

- A copy of the report or misconduct;
- An explanation of the alleged interference or retaliation with the filing of such a report or retaliation; the date and nature of the alleged retaliation or interference; the name of the person who allegedly took the action; and the name, address, and phone number of the whistleblower.

B. Handling of Complaint - Upon receipt of the allegation, CAC's Human Resources will review the allegation and determine the necessity of an investigation. If an investigation is necessary, Human Resources shall either conduct the investigation consisting of the review of any evidence, including interviews with any individuals with relevant knowledge or information regarding the alleged retaliation/ interference, or has the discretion to delegate the investigation to outside legal counsel. All individuals participating in the investigation shall remain confidential to the extent possible under the circumstances.

Following the completion of the investigation, a written report shall be issued including a thorough description of the investigative process, together with any recommendations for appropriate action. Such report shall be issued to CAC's Governing Board, who will issue a decision as to the merits of the complaint and investigation. Upon determination that retaliation or interference has occurred, the Governing Board shall impose an appropriate sanction for that violation, up to and including termination of employment. The Governing Board may also grant reinstatement with or without back pay, as may be necessary in order to return the whistleblower to the position he/ she held before the retaliatory action and to prevent a reoccurrence.

### **RETENTION OF COMPLAINTS AND INVESTIGATIONS**

Human Resources will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report for the Budget/ Finance Committee and the Executive Committee. Copies of complaints and such log will be maintained in accordance with CAC's Records Retention Policy. Copies of all complaints will be provided to the Committees upon request.

### **COMPLIANCE WITH THIS POLICY**

All employees must follow the procedure outlined in this policy and cooperate with any investigation initiated pursuant to this policy. Adhering to this policy is a condition of employment. CAC's General Counsel must have the opportunity to investigate and remedy any alleged violations or employee concerns and each employee must ensure that Human Resources has an opportunity to undertake such investigation. This policy in no way alters an employee's at-will employment status with CAC. Either CAC or an employee can terminate such employment relationship with CAC at any time, for any reason 01• no reason, with or without cause, warning or notice.

Employment-related concerns should continue to be reported through normal channels such as your Supervisor, Director, or Administration.