

## Whistleblower Policy

### General

APSA expects officers, committee members, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

It is the responsibility of officers, committee members, and employees to report suspected fraudulent or dishonest conduct (i.e., to act as “whistleblower”), pursuant to the procedures set forth below. Fraudulent or dishonest conduct constitutes a *deliberate* act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Pursuit of a benefit or advantage in violation of APSA’s Conflict of Interest Policy
- Misappropriation or misuse of APSA resources, such as funds, supplies, or other assets
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked

### Reporting

An employee, committee member, or officer’s concerns about possible fraudulent or dishonest use or misuse of resources or property should be reported to the executive director, the deputy director, or the financial officer. If, for any reason, a person finds it difficult to report his or her concerns to one of these individuals, the person may report the concerns directly to the chair of the Audit Committee. Alternately, to facilitate reporting of suspected violations where the reporter wishes to remain anonymous, a written statement may be submitted to one of the individuals listed above.

### Investigation

Complaints should be reviewed by the executive director, deputy director, and the chief financial officer unless one of them is allegedly involved in the misconduct, in which case the report should be reviewed only by the others. (If all are alleged to be involved, the report should go directly to the Audit Committee chair.)

If the complaint is deemed to pertain to allegations of fraudulent or dishonest conduct, or retaliation for reporting such allegations, it will be promptly investigated and forwarded to the Audit Committee chair. If the report is deemed to be addressing other issues, it will be addressed in a manner consistent with appropriate APSA’s procedures.

Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the employee or officer making the complaint. A written report of the outcome of each investigation is prepared and delivered to the Audit Committee chair.

The Audit Committee chair decides whether the report involves a matter that is material. If it is deemed material, it is reviewed by the full committee, which may forward it for disposition to the officers or may direct senior staff to take actions to resolve the situation. If the report is deemed nonmaterial, it is not reviewed by the committee but is instead addressed by the chief financial officer, as appropriate.

All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation, and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings will be communicated to the reporting person. Investigations may warrant investigation by independent persons such as auditors and/or attorneys.

**No Retaliation**

No officer, committee member, or employee who in good faith reports suspected fraudulent or dishonest activity shall suffer harassment, retaliation, or adverse employment consequence, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. 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, committee members, and officers to raise serious concerns within the organization prior to seeking resolution outside the organization.

**Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the APSA policies must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the policies. 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.

For further information contact Michael Brintnall, Executive Director