

WHISTLEBLOWER POLICY

ELCAC ensures compliance with Sarbanes-Oxley (SOX) that makes it illegal for ELCAC to punish whistleblowers or retaliate against any ELCAC employees who reports suspected cases of fraud or abuse. ELCAC employees shall report all suspicions of fraud or abuse to the Chief Executive Officer. In the case of suspicions regarding the Chief Executive Officer, staff shall inform the Board Chair. The hotline for reporting any cases to the state is 800-543-5353.

This policy is intended to (1) communicate a "zero tolerance" for fraudulent, unethical, and other dishonest activities, (2) institute preventive measures designed to deter these activities or make them easier to detect and stop and (3) provide for the reporting and investigation of such, including providing protection to persons who report violations. An employee who, in good faith, reports wrongful activity is protected against retaliation for making such a report. The law also provides for the individual's identity to remain confidential. Regardless as to whether or not the provisions of the Whistleblower's Act are met, it is a violation of this policy for anyone to retaliate against another for reporting, in good faith, allegations of wrongdoing or participating in the investigation of such.

Fraud generally involves a willful or deliberate act or omission with the intention of obtaining an unauthorized benefit, service, property, or something of value by deception, misrepresentation, or other unethical or unlawful means. Fraud can be committed through many methods, including mail, wire, telephone, and the Internet. Fraudulent, unethical, and other dishonest acts may include, but are not limited to:

- 1) Forgery or unauthorized alteration of documents or computer records;
- 2) Falsification or misrepresentation of reports to management and external agencies, including time sheets, official travel claims for reimbursement, or other expense reimbursement reports;
- 3) Authorizing or receiving payment for time not worked;
- 4) Misappropriation of funds, securities, supplies, or other assets;
- 5) Impropriety in handling or reporting of money or financial transactions;
- 6) Engaging in unauthorized activities that result in a conflict of interest;
- 7) Disclosing confidential or proprietary information to unauthorized individuals;
- 8) Removal of coalition property, records, or other assets from the premises without supervisory approval;
- 9) Unauthorized use or destruction of coalition property, records, or other coalition assets;
- 10) Taking information and using it or providing the information that would lead to identity theft. Alter, destroy, mutilate, or conceal a record, document, or other object, or attempt to do so, with the intent to impair the object's integrity or availability for use in an official proceeding or otherwise obstruct, influence, or impede any official proceeding or attempt to do so.

In accordance with 2 CFR §200.113, Mandatory disclosures, the ELCAC and its approved subcontractors must comply with and inform its employees of mandatory reporting requirements. Each employee of the ELCAC and any subcontractor (subrecipient or contractor) providing services in connection with this Agreement shall disclose to the OEL Inspector General in a timely manner and in writing all violations involving fraud, bribery or gratuity violations potentially affecting this agreement and/or the related federal/grant program(s).