

Community Action, Inc.

Whistleblower Fraud, Waste, and Abuse Prevention and Reporting Policy

Policy:

Community Action, Inc. (CAI) is committed to the responsible management and use of public resources to conduct business and provide services. CAI's goal is to establish and maintain a business environment of transparency, fairness, ethics, and honesty. CAI will comply with applicable Whistleblower Laws and regulations. This policy supplements and does not replace any procedures required by law, regulation, or grantor.

CAI encourages and enables, without retaliation or the fear of retaliation, employees, Board Directors, consultants, volunteers, consumers, and the public to disclose information believed to be evidence of improper, fraudulent, or dishonest use / misuse of public resources.

This Policy outlines the procedures regarding the deterrence and investigation of suspected misconduct and provides instructions regarding reporting cases of suspected violations.

Examples of improper, fraudulent, or dishonest use or misuse of resources includes, but is not limited to:

- Violation of federal, state, or local law or regulation related to public funds
- Abuse of authority related to public funds or property
- Gross mismanagement or waste of public funds
- Substantial and specific danger to public health and / or safety
- Fraudulent financial reporting
- Forgery or other alteration of documents
- Illegal or unethical business or employment practices

Procedure:

1. CAI has internal controls designed to prevent and detect acts of fraud, waste, and abuse. These controls are continuously being reviewed and updated as needed and subject to external review and testing.
2. Confidentiality will be maintained, except where necessary to investigate, comply with the law, and provide the accused with their legal rights of defense.
3. Individuals suspecting waste, fraud, and abuse, may remain anonymous and will report their suspicions by calling or writing to the Chief Executive Officer or the Development Director. If the Executive Director is suspected, the report will be made to the board president or another board officer.

- Chief Executive Officer
 - Development Director
- Community Action, Inc.
105 Grace Way
Punxsutawney, PA 15767

(814) 938-3302
execmgmt@jccap.org

4. Employees may also report to a supervisor or may report to the following:
 - Pennsylvania Office of State Inspector General (855) Fraud PA or (855) 372-8372
www.osig.pa.gov
 - U.S. Office of Inspector General (800) 447-8477
https://oig.hhs.gov
 - Pennsylvania Office of Attorney General (717) 787-3391
www.attorneygeneral.gov
 - Pennsylvania Office of Auditor General (717) 787-2543
www.paauditor.gov
 - A management official or employee of the contractor or grantor responsible to investigate, discover, or address improper activities.
5. Reports of suspected violations, including suspected but unproved matters, will be investigated, and documented.
6. The Chief Executive Officer, or delegate, has the primary responsibility for investigations. Investigations will be conducted in accordance with applicable laws and CAI's procedures.
7. The Chief Executive Officer may request the assistance of an independent auditor or attorney in an investigation, including the assessment of internal controls.
8. Designated investigators will have unrestricted access to related records and premises when they are within the scope of the investigation.
9. Investigation results are only shared on a "need to know" basis and as required by law or grantor. Appropriate corrective action, up to and including termination and involvement of law enforcement, will be taken, if warranted.
10. CAI will comply with Whistleblower Laws to safeguard the rights and protection of individuals reporting in good faith and with reasonable grounds to believe they are reporting improper activities.
11. The protection from retaliation does not prohibit supervisors from acting, including taking disciplinary action, in the usual scope of their duties and based on valid performance-related factors. Individuals making complaints must be cautious to avoid baseless allegations, and employees intentionally making false allegations are subject to disciplinary action in accordance with CAI's Employee Handbook.
12. Improper, fraudulent, or dishonest use / misuse of resources does not include personnel actions such as:
 - Employment grievances
 - Appointments
 - Transfers
 - Performance evaluations
 - Complaints
 - Promotions / Demotions
 - Suspensions
 - Pay reductions

13. If an employee believes they are suffering retaliation (harassment, discrimination, or other adverse consequence) for a protected disclosure, they may submit a complaint, within thirty days of the date on which the alleged retaliation took place, to either:

- Pennsylvania Office of State Inspector General (855) Fraud PA or (855) 372-8372
www.osig.pa.gov
- Pennsylvania Office of Attorney General (717) 787-3391
www.attorneygeneral.gov
- Pennsylvania Department of Labor and Industry (717) 787-5279
www.dli.pa.gov