



## Whistleblower Policy and Procedures

Approved by Board of Directors 9-25-2009

### General

The Able Trust (Trust) is committed to lawful and ethical behavior in all of its activities and requires officers, directors, volunteers, employees to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The objectives of the Trust's Whistleblower Policy are to establish policies and procedures to:

- prevent or detect and correct improper activities;
- encourage each Trust director, officer, employee and volunteer to report what he or she in good faith believes to be a material violation of law or policy or questionable accounting or auditing matter by the Trust;
- ensure the receipt, documentation, retention of records, and resolution of reports received under this policy;
- protect Reporting Individuals from retaliatory action.

### Reporting Responsibility

Each Reporting Individual has an obligation to report what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by the Trust, its officers, directors, employees, volunteers, agents or other representatives. Reporters must also notify the Trust if an action needs to be taken in order for the Trust to be in compliance with law or policy or with generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- providing false or misleading information on the Trust's financial documents, grant reports, tax returns or other public documents;
- providing false information to or withholding material information from the Trust's auditors, accountants, lawyers, directors or other representatives responsible for ensuring Trust compliance with fiscal and legal responsibilities;
- embezzlement, private benefit, or misappropriation of funds;
- material violation of Trust policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention;
- discrimination based on race, gender, sexual orientation, ethnicity, and disability;
- facilitation or concealing any of the above or similar actions.

## Reporting Concerns

### **Employees**

Whenever possible, employees should seek to resolve concerns by reporting issues directly to his/her manager or to the next level of management as needed until matters are satisfactorily resolved. However, if for any reason an employee is not comfortable speaking to a manager or does not believe the issue is being properly addressed, the employee may contact the President and CEO. If an employee does not believe that these channels of communication can or should be used to express his/her concerns, an employee may contact the Chair of the Trust's Board of Directors. Whenever practical, reports should be in writing.

### **Directors and Other Volunteers**

Directors and other volunteers may submit concerns to the President and CEO or directly to the Chair of the Board of Directors. If the volunteer or director is not comfortable reporting to either of these individuals or if he/she does not believe the issue is being properly addressed, the volunteer or director may report directly to the board chair.

[Contact information](#) for the President/CEO and board chair may be obtained from the Trust's website ([www.abletrust.org](http://www.abletrust.org)) by calling the Trust at 850-224-4493. Concerns may be submitted anonymously. Because it is impossible to seek additional information from a Reporting Individual about anonymous reports, it is essential that such reports contain as much specific information as possible.

## Handling of Reported Violations

The Trust will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the President and CEO of the Trust to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem. Trust staff will issue a full report of all matters raised under this policy to the Chair of the Board of Directors (Chair). The Chair may conduct a further investigation upon receiving the report from the President and CEO.

For matters reported directly to the Chair, the Chair shall promptly (generally within five business days) acknowledge receipt of the complaint to the complainant if the identity of the complainant is known and conduct an investigation to determine if the allegations are true and whether the issue is material and what, if any, corrective action is necessary. Upon the conclusion of this investigation, the Chair shall promptly report its findings to the Executive Committee.

## Authority of the Executive Committee

The Executive Committee, under the direction of the Chair, shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that the Chair and Executive Committee reasonably believes is necessary to conduct a full and complete investigation of the allegations.

## No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be threatened, discriminated against or otherwise subject to retaliation or, in the case of an employee, adverse employment consequences as a result of such report. Moreover, a volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

## Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

## Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, the Trust cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by Trust staff, directors, or others involved with the investigation of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to Trust employees, may result in discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

Adopted by The Able Trust Board of Directors: September 25, 2009