
ELC Policy:	Whistleblower Protection Policy
Policy Number:	ETH 400
Approval Date:	6/20/08, 9/12/14
Rev. Date(s):	3/24/14, 8/20/14
COA Standard(s):	ETH 4

PURPOSE OF POLICY

The ELC requires an Employee to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the ELC, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. The purpose of this Whistleblower Policy is intended to encourage and enable employees to raise serious concerns internally so that ELC can address and correct inappropriate conduct and actions. The purpose of this policy is to also prevent retaliatory action against an Employee who discloses information in good faith to an appropriate agency alleging improper use of governmental office, gross waste of funds, or any other abuse or gross neglect of duty on the part of Employee.

STATEMENT OF POLICY

It is the responsibility of Employee to report concerns or suspected violations of the ELC's applicable policies and procedures such as Code of Professional and Business Conduct and Conflict of Interest or applicable laws and regulations that govern ELC's operations. It is contrary to the values of ELC for anyone to retaliate against Employee who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of ELC. To the greatest extent possible, the ELC desires to prevent retaliatory action against Employee who discloses information in good faith to an appropriate agency regarding any violations or suspected violations alleging improper use of governmental office, gross waste of funds, or any other abuse or gross neglect of duty or applicable law on the part of Employee, community partner, governing body, advisory group members, personnel and consultants. This policy also applies to violations or suspected violations by the ELC that would that allow or create a specific and substantial harm to a Client. Therefore, Sections 448.10-448.105 and Sections 112.3187-112.31895, Florida Statutes, known as the State of Florida Private Sector and Public Whistleblower Acts shall apply, as applicable. The internal reporting channels at the ELC level will be also consistent with all relevant provisions and any amendments to the 2002 Federal Sarbanes-Oxley legislation as related to Whistleblowers. The policy shall apply only apply to Employee who files a complaint against the ELC in accordance with this policy and procedure. This policy shall also be applicable to those persons and entities that contract, whether directly or indirectly, with the ELC.

Board Chair's Signature: *Laurie Sallarulo* Date Signed: 9/12/2014

STATEMENT OF PROCEDURE

DEFINITIONS

1. **Board** shall have the same meaning as it does in the ELC bylaws
2. **Chair** shall have the same meaning as it does in the ELC bylaws
3. **Chief Executive Officer (“CEO”)** shall have the same meaning as it does in the ELC bylaws.
4. **Chief Financial Officer (“CFO”)** shall mean an executive level Employee person responsible for the oversight and management of the financial, accounting and auditing function for the ELC.
5. **Client** shall mean the intended recipients of the ELC and/or Florida’s Office of Early Learning (“FOEL”) grant related activities or funding, including, but not limited to the ELC’s Voluntary Pre-Kindergarten (“VPK”) or School Readiness (“SR”) programs and services such as children, parents and legal guardians.
6. **Complaint** shall mean the filing of an official written complaint with the ELC by an Employee in which the Employee seeks an official resolution and/or response regarding the complaint from the ELC.
7. **Employee** shall mean those persons directly employed or contracted via an employment contract with the ELC.
8. **Member** shall have the same meaning as it does in the ELC bylaws
9. **Whistleblower** shall have the same meaning as set forth in Sections 448.10-448.105 and Sections 112.3187-112.31895, Florida Statutes, known as the State of Florida Whistleblower’s Act, as same may be amended from time to time.

REPORTING

The ELC has an open door policy and suggests that a member of ELC who has yet to file a Complaint share their questions, concerns, suggestions or complaints regarding any suspected or actual ethical or legal violations with someone who can address their concerns in a timely and proper manner. An Employee should address their Complaint with their immediate supervisor. If an Employee is not comfortable speaking with their supervisor, or is not satisfied with their supervisor’s response to a concern or complaint regarding any suspected or actual ethical or legal violations, the Employee is encouraged to speak with the CEO. If a solution cannot be reached with the CEO, the Employee may file a Complaint with the Board or if applicable, the appropriate Board committee. Supervisors and managers are required to report Complaints or concerns about suspected or actual ethical and legal violations in writing to the CEO and/or if applicable, to the appropriate Board Committee that has the responsibility under the ELC’s bylaws to investigate the Complaint. The CEO is responsible for ensuring that a Complaint filed by a Complainant regarding unethical or illegal conduct is investigated and resolved by the ELC. Upon completion of the investigation of a Complaint by the CEO, a written report shall be submitted to the Board or if applicable, the appropriate Board committee for the ELC for review. Except as set forth herein, the CEO will advise the Board of all Complaints and their resolution. The ELC shall maintain a file of said Complaint and will make the final report regarding said Complaint available to the Employee.

The ELC attempts to resolve a Complaint within a reasonable period of time of being notified by the Employee depending on the nature of the Complaint. As a goal, the ELC attempts to resolve a Complaint in a timely manner, but in no event later than twenty (20) calendar days from the time of its filing with the ELC. If the ELC requires an extension of the time to investigate the Complaint, the Complainant will be notified by the ELC. The ELC is responsible for reporting suspected wrongdoing in accordance with applicable Florida law and those standards consistent with Sarbanes-Oxley Act of 2002.

Reports of suspected wrongdoing or violations of applicable law including retaliation for disclosing minor offenses may also be submitted by an Employee through the applicable state or federal agency or authority having

jurisdiction or authority to accept Whistle Blower complaints. In the event there is a conflict between applicable federal and/or Florida law and the ELC's policy and procedure regarding the reporting, submission, investigation, and handling of Whistle Blower complaints, the applicable federal and/or Florida law will prevail.

ACCOUNTING AND AUDITING MATTERS

The ELC's Chief Financial Officer shall immediately notify the ELCs' Audit Committee, Finance Committee and the Board of any suspected violations alleged within a Complaint concerning the accounting, internal controls, or auditing practices of the ELC. The CFO, in concert with the CEO, will work with the appropriate Board committees until the suspected violations alleged within a Complaint are resolved by the ELC. The CFO shall report at least annually to the Finance Committee and Audit Committee as it pertains to compliance activity relating to alleged accounting, auditing or financial improprieties and/or corrective actions. If the Complaint alleges a suspected violation by the CFO and/or CEO, the Complaint will be referred to the Board and/or ELC's Audit Committee as applicable in accordance with ELC bylaws and those applicable policies and procedures of the ELC.

ACTING IN GOOD FAITH

An Employee filing a Complaint under this policy must act in good faith and have reasonable grounds for believing the information disclosed within the Complaint indicates a violation. Any allegations that prove not to be substantiated and/or which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense and action may be taken by the ELC against an Employee making the Complaint.

CONFIDENTIALITY

A Complaint made by an Employee may be submitted on a confidential basis to the ELC. If the Complainant desires to remain anonymous, the Employee's identity, as well as the investigation until conclusion, will be kept confidential to the greatest extent possible, with the understanding that confidentiality may not be maintained where identification is required by federal or Florida law in order to enable ELC and/or law enforcement to conduct an adequate investigation.

HANDLING OF REPORTED VIOLATIONS

The CEO or if applicable, the Board or the appropriate Board committee will contact the Employee regarding the Complaint. A Complaint will be promptly investigated and if appropriate, corrective action will be taken if warranted by the investigation.

PROHIBITED ACTIVITY

No Employee will be discriminated against, harassed, intimidated, or suffer any reprisal as a result of the following:

- a) Disclosing or threatening to disclose to any appropriate governmental agency under oath or in writing, an activity, policy, practice of the employer that is violation of a law, rule or regulation
- b) Providing information to or testifying before any appropriate governmental agency, person or entity conducting an investigation, hearing or inquiry into an alleged violation of a law, rule or regulation
- c) Objecting or refusing to participate in any activity, policy or practice of the employer which is violation of a law, rule or regulation

If an Employee feels that he or she is being subjected to any of the above, the Employee has the right to appeal directly to the Chief Executive Officer, the appropriate Board Committee and/or the Board as applicable.

An Employee who is discharged, disciplined, or subjected to other adverse personnel or other action due to engaging in an activity protected by this policy and procedure act may file a Complaint with in accordance with Sections 448.10-448.105 and/or Sections 112.3187-112.31895, Florida Statutes, as applicable, with the appropriate agency or authority and in accordance with those applicable policies and procedures of the ELC.

If the ELC discovers or is informed that an entity or person that has contracted with the ELC in is violation of this policy and procedure and/or applicable law, the ELC may take any action, including and up to termination of the contract with the ELC.