



# 2024 Whistleblower Protection

Amended August 16, 2019

The Indiana Association for Community Economic Development d/b/a Prosperity Indiana (hereinafter the “Corporation”) Guidelines for Appropriate Conduct, Standards of Conduct, and Board Member Code of Conduct (hereinafter the “Code”) require Directors, Officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Corporation must practice honesty and integrity in fulfilling responsibilities and complying with all applicable laws and regulations.

The Corporation is committed to maintaining the highest standards of conduct and ethical behavior and promotes a working environment that values respect, fairness, and integrity. All staff, board members, and volunteers shall act with honesty, integrity, and openness in all their dealings as representatives for the organization. Failure to follow these standards will result in disciplinary action including possible termination of employment, dismissal from one’s board or volunteer duties and possible civil or criminal prosecution if warranted.

## Definitions

*Director* means a member of the Board of Directors. *Board* means the Board of Directors. *Officer* means an officer of the Board of Directors. *Volunteer* means a person—other than a board member—who does not receive compensation for services and expertise provided to the Corporation and who retains a significant independent decision-making authority to commit resources of the Corporation. *Staff Member* or *Employee* means a person who receives all or part of her/his income from the payroll of the Corporation.

*Baseless Allegations* are allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action and/or legal claims by

individuals accused of such conduct. *Fraudulent or Dishonest Conduct* is a deliberate act or failure to act with the intention of obtaining an unauthorized benefit.

Examples of fraudulent or dishonest conduct include, but are not limited to:

- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- fraudulent financial reporting;
- pursuit of a benefit or advantage in violation of the Corporation's Conflict of Interest Policy;
- misappropriation or misuse of the Corporation's resources, such as funds, supplies, or other assets;
- authorizing or receiving compensation for goods not received or services not performed; and
- authorizing or receiving compensation for hours not worked

*Whistleblower*: An employee, consultant or volunteer who informs a supervisor, the Executive Director, the President of the Board of Directors or the chair of the Governance and Finance Committee about an activity relating to the Corporation which the person believes to be fraudulent or dishonest.

### **Reporting Responsibility:**

It is the responsibility of all board members, officers, employees, and volunteers to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy. Staff, board members, consultants, and volunteers are encouraged to report suspected fraudulent or dishonest conduct (i.e. to act as "whistleblower"), pursuant to the procedures set forth below.

### **No Retaliation**

No director, officer, or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence. 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 and others to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation.

### **Reporting Violations**

The Code suggests employees share their questions, concerns, suggestions, or complaints in writing with someone who can address them properly. In most cases, an employee's immediate supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Corporation's Human Resources specialist at The Synergy Companies or the Executive Director. Persons may report the concerns directly to the Executive Director or the President of the Corporation. Violations of this policy should be reported to the Executive Director, except in the case of a violation involving the Executive Director or violations involving the officers or members of the Board of Directors.

### **Accounting and Auditing Matters**

The Governance and Finance Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Executive Director shall immediately notify the Governance and Finance Committee of any such complaint and work with the committee until the matter is resolved.

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any baseless allegations will be viewed as a serious disciplinary offense.

### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **Handling of Reported Violations**

The person receiving the complaint will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. 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

back to the reporting person and his or her supervisor. Investigations may warrant investigation by an independent person such as auditors and/or attorneys. Any reported violations, not involving the Board of Directors, will be communicated annually to the Board of Directors at the annual meeting at which board officers are elected.

**Acknowledgement**

A copy of this policy shall be given to all board members, staff members, volunteers, or other key stakeholders upon commencement of such person's relationship with the Corporation or at the official adoption of stated policy. Each board member, officer, and staff member, shall sign and date the policy at the beginning of her/his term of service or employment and each year thereafter. Failure to sign does not nullify the policy.



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## Policy Acknowledgement

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I, the undersigned, associated with Indiana Association for Community Economic Development d/b/a Prosperity Indiana (hereinafter the "Corporation"), in a capacity of board member, officer, staff member, or other key stakeholder, acknowledge receipt of the policy on whistleblower protection. I do further specifically represent that that I have read and understand such policy, and that I agree to comply with such policy in every respect.

I declare that I will inform the Executive Director of violations in writing, except in the case of a violation involving the Executive Director or violations involving the officers or members of the Board of Directors, in which case I will inform the President of the Corporation.

I understand that the Corporation is a charitable organization and that in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

I hereby affirm that the foregoing information is correct and complete.

Signed: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Dated: \_\_\_\_\_