

The Arc of Washington County, Inc. Policies and Procedures

Reporting Improprieties, Fraudulent or Dishonest Conduct (Whistleblower Policy)

It is the policy of The Arc of Washington County, Inc. to safeguard and protect all of the agency's resources. The Arc/WC administrators are primarily responsible for safeguarding the agency's resources by establishing and maintaining sound internal controls designed to detect and deter potential misuse of resources, by taking action to minimize financial loss when misuse occurs, and by correcting abuse. All employees and board members are responsible for reporting improprieties they observe.

The Arc/WC will investigate any possible impropriety, fraudulent or dishonest use or misuse of the agency's resources or property by board, staff, or program participants. Anyone found to have engaged in an impropriety or fraudulent activity is subject to disciplinary action up to and including termination or dismissal, and civil or criminal prosecution when warranted. Any person who has knowledge of any false claims of services, fraudulent use of monies, and does not report this, is subjected to the same penalties as people who commit false claims of service or use of monies.

All staff members, board members, contractors, agents, and stakeholders are to report possible fraudulent or dishonest conduct (including but not limited to financial improprieties or misuse of the organization's resources) confidentially to any member of the **Compliance Committee**: Committee Chair, Director of Finance, Director of Human Resources, HIPAA Privacy Officer, the QA Coordinator, and others as designated by the Committee Chair. If for any reason an employee finds it difficult to report his or her concern to a member of the Compliance Committee, the employee can report it directly to **Troy Van Scoyoc, Executive Director**. Anonymous reports may also be dropped in the Employee Suggestion Box located in the IFSS hallway near the vending machines.

A few examples of fraudulent conduct or impropriety include:

- Forgery or alteration of documents;
- Pursuit of a benefit or advantage in violation of the agency's conflict of interest policy;
- Misappropriation or misuse of organization's resources, such as funds, supplies, other assets;
- Abuse, inappropriate activity with a program participant;
- Authorizing or receiving compensation for goods not received, services not performed or hours not worked; and
- Fraudulent financial reporting.

Criteria used to determine whether certain activities or behavior constitute misuse of resources include state and federal laws, and The Arc/WC policies and procedures.

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The Compliance Committee is responsible for investigating and resolving all reported concerns and will advise the Executive Director and Board of Directors. The Compliance Committee Chair will report compliance activity to the Quality Assurance Committee quarterly.

The person reporting may choose to do so anonymously via mail or through other means of communication. Concerns reported by mail should be sent to the agency's administrative offices at:

The Arc of Washington County, Inc.
Attn: Compliance
820 Florida Ave.
Hagerstown, MD 21740 Compliance Committee

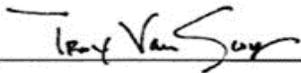
All efforts will be made to protect the confidentiality of those who report financial improprieties and choose to do so anonymously. However, in certain situations, legal requirements make it impossible to keep the individual's identity confidential.

In accordance with the Sarbanes-Oxley Act, no retaliatory organizational action will be taken against those who report truthful information about the commission or possible commission of any Federal offense to a "law enforcement officer," even if the person incorrectly believes that a violation has occurred. The phrase "law enforcement officer" is defined by the Sarbanes-Oxley Act as including any "officer or employee of the Federal Government . . . authorized under law to engage in or supervise the prevention, detection, investigation, or prosecution of an offense."

Any Arc employee who suffers retaliation as a result of reporting suspected fraud, waste, abuse or misconduct in good faith, may file a complaint with the Maryland Secretary of Health and Mental Hygiene pursuant to Section 5-309 of the Maryland Whistleblower Law in the Executive Branch of State Government.

June 1, 2015

Date



Executive Director

New 11/08
Revised 02/12
Updated 06/2015