

## ALZHEIMER'S ASSOCIATION

### MIAMI VALLEY CHAPTER

#### **Anti Fraud and Whistleblower Policy**

The Chapter requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Chapter, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. The Chapter encourages all directors, officers, employees and volunteers, acting in good faith, to report suspected or actual wrongful conduct. The Chapter is committed to protecting individuals from interference with making a protected disclosure and from retaliation for having made a protected disclosure or for having refused an illegal order.

**Reporting Responsibility:** It is the responsibility of all directors, officers and employees to report violations or suspected violations of state and federal laws including but not limited to (a) criminal, fraudulent, or unethical behavior such as discrimination or harassment, embezzlement, falsification of contracts/reports/records, sabotage or vandalism, theft, unsafe working conditions, and violence or threats, (b) questionable or improper accounting, internal control or auditing matters, and (c) violations and suspected violations of the Chapter's policies. The preceding definition of concerns is not intended to be an exhaustive list of the improper conduct encompassed by this Policy. Rather, this Policy is intended to serve as a means of reporting all suspected serious improprieties that may potentially impact the integrity or effective operation of the Chapter.

**No Retaliation:** No director, officer, employee or volunteer who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequences. 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 Policy is intended to encourage and enable individuals to raise serious concerns within the organization prior to seeking resolution outside the organization.

**Accounting and Auditing Matters:** The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.

**Acting in Good Faith:** Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false 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. Employees should report the suspected violation to their supervisor unless you are reporting a violation committed by your supervisor or are uncomfortable reporting the suspected violation to your supervisor in which case the matter may be directly reported to the Executive Director, the President of the Board of Directors or any member of the Board of Directors. If you are not satisfied with your supervisor's response, the matter may be directly reported to the Executive Director, the President of the Board of Directors or any member of the Board of Directors. Other individuals may report the suspected violation to the Executive Director, the President of the Board of Directors or any member of the Board of Directors. Your supervisor or the Executive Director will assist you in preparing written documentation of the allegation to be presented to the President of the Board of Directors who will then become responsible for investigating. Other individuals reporting a suspected violation should also provide written documentation to the President of the Board of Directors.