Hawkeye Area Community Action Program, Inc.	Policy # 511
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Improper Financial Conduct and Whistle-Blower Protection	
	Effective: February 10, 2005
APPROVED BY: HACAP Board of Directors **October 22, 2026**	**Revised: May 25, 2023**

Policy Statement

HACAP believes that in order for the agency to engage in its mission, its financial practices and management must be free from any activities that may be illegal or constitute fraud and abuse.

HACAP encourages employees who have a reasonable belief that there has been a violation of law or rule, mismanagement, gross abuse of funds, an abuse of authority, or a substantial and specific danger to public health or safety may have occurred to contact the Board of Directors President. The President's contact information can be provided by the CEO, COO, or CFO. Complaints regarding the Board of Directors President should be made to the Board of Directors Vice President. All complaints regarding accounting, internal controls, auditing, fraud, embezzlement, or other financial irregularities will additionally include the audit committee chairperson. Employees may make such a report anonymously by mailing a letter addressed to the Board President to the corporate office and marking the outside as "confidential".

Any report should contain sufficient information to permit an appropriate internal investigation to occur. The investigation shall be conducted in as confidential a manner as permitted under the circumstances. Based upon the results of the investigation, appropriate corrective action will be taken, including but not limited to appropriate discipline of the employees involved in the improper conduct and implementation of systematic controls and procedures to reduce the risk of a similar situation occurring. The reporting employee will be notified of the conclusion of the investigation; however, due to confidentiality concerns, the reporting employee will not be privy to the results of the investigation or the resulting discipline, if any, of individuals involved in the improper conduct.

In addition to notifying the Board President, HACAP employees may report any activities that may be illegal or constitute fraud and abuse to the Department of Inspections, Appeals, and Licensing at 515-725-2209, or Citizens Aide & Ombudsman at 515-281-3592, or Office of the State Auditor at 515-281-5834, or Iowa's Attorney General at 515-281-5164.

Any employee who makes a report shall not be subject to adverse employment action by HACAP for making the report, even if the report is investigated and proved to be unfounded. Such adverse employment action shall include firing, demotion, suspension, harassment or failure to consider the employee for promotion.

Any finding of improper action shall be reported to the HACAP Board of Directors.

This policy is intended to incorporate the whistle-blower provisions of the Sarbanes-Oxley Act.

Process Manager

This policy was written by the Human Resource Department for use by all HACAP operations. Questions regarding this policy should be directed to the Human Resources Department at 319-393-7811.