

4.2 ICA WHISTLEBLOWER PROTECTION POLICY

ICA prides itself on its adherence to federal, state and local laws and/or regulations, including business ethics policies. As such, even though it is not obligated to do so, ICA has decided to voluntarily adopt a whistleblower protection policy. Pursuant to this policy, any employee or volunteer who becomes aware of any violation of federal, state or local law or regulation, including any financial wrongdoing, should immediately report the violation to the Executive Director to allow the organization to investigate and, if applicable, correct the situation or condition.

If the Executive Director is involved, or is believed to be involved, in the matter being reported, employees may, in the alternative, make a report to ICA Board President. The Board President and Executive Committee will conduct an investigation and take appropriate action within a reasonable period of time. Such complaints will be held in confidence to the extent the needs of the investigation permit.

“Financial wrongdoing” may include, but is not limited to:

- Questionable accounting practices;
- Fraud or deliberate error in financial statements or recordkeeping;
- Deficiencies of internal accounting controls;
- Misrepresentations to company officers or the accounting department
(including deviation from full reporting of financial conditions.)

If any employee or volunteer reports in good faith what they believe to be a violation of the law and/or financial wrongdoing to the Executive Director or the Board President, or to a federal, state or local agency, or assists in an investigation concerning financial wrongdoing, it is ICA's policy that there will be no retaliation taken against the employee or volunteer.

Employees and volunteers are reminded of the importance of keeping financial matters confidential. Those with questions concerning the confidentiality or appropriateness of disclosure of particular information should contact the Executive Director.

This policy encourages employees or volunteers to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to the seriousness of the issue raised; the credibility of the concern; and the likelihood of confirming the allegation from attributable sources.

Although the employee or volunteer is not expected to prove the truth of an allegation, the employee or volunteer should be able to demonstrate to the person contacted that the report is being made in good faith. Allegations made in bad faith may result in disciplinary action, up to and including dismissal.