



TITLE: REPORTING AND INVESTIGATION OF ALLEGATIONS OF IMPROPER ACTIVITY

Policy 1.15

Rev. September 2017

PURPOSE AND SCOPE

The purpose of this policy is to ensure that all employees, directors, officers, interns and volunteers comply with all relevant laws and regulations and conduct business in accordance with our policies, procedures and Code of Ethics. All employees, directors, officers, interns and volunteers will read and sign a copy of the Code of Ethics.

A. REPORTING RESPONSIBILITY

It is the responsibility of all employees, directors, officers, interns and volunteers to report violations, or suspected violations of the law, the Code of Ethics or Conflict of Interest Policy.

B. INTERNAL INVESTIGATIONS

The Human Resources Coordinator is responsible for investigating and resolving all complaints and allegations of misconduct, malfeasance or violations of the Code of Ethics. Depending upon the scope or severity of the allegation, the Board Chair, the Executive Committee or the Financial Committee may be notified of the investigation. If the complaint of misconduct, malfeasance or violations of the Code of Ethics is on the part of the Executive Director, the Human Resources Coordinator will forward that allegation to the Board Chair.

C. INVESTIGATIONS INTO FINANCIAL MISCONDUCT

The Financial Committee of the Board will have primary oversight responsibility for all complaints involving corporate accounting practices, internal controls or audits. The Executive Director will immediately inform the Financial Committee of any suspected misconduct and will work with the committee until the matter is resolved.

D. NO RETALIATION

No employee, director, officer, intern or volunteer who, in good faith, reports misconduct, malfeasance or a violation shall suffer harassment, retaliation or adverse employment consequences as a result of making a report. This policy is intended to encourage employees or others to raise serious concerns within the organization prior to seeking outside resolution. Kokua is committed to promoting the highest standard of ethical practice and encourages all employees, directors, officers, interns and volunteers to uphold the same.

Any employee who retaliates against someone who has reported a violation in good faith will be subject to disciplinary action up to and including termination of employment.

E. ACTING IN GOOD FAITH

Anyone filing a report about a violation or a suspected violation must be acting in good faith and have reasonable grounds for believing that the information disclosed indicates a violation of the law, the Kokua Code of Ethics, the Kokua Policies and Procedures Manual or the Kokua Conflict of Interest Policy. Any allegations that prove not to be substantiated and which prove to have been maliciously or knowingly false will be viewed as a serious disciplinary offense and will be subject to disciplinary action up to and including termination.

F. CONFIDENTIALITY

Reports of violations or suspected violations may be submitted to the Executive Director or the Human Resources Coordinator on a confidential or anonymous basis by the complainant. Reports of suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. There can be no expectation of confidentiality when a report to law enforcement is required.

G. INVESTIGATION PROCEDURES

The Human Resources Coordinator shall follow the procedures outlined in Kokua Policy 2.25, *Internal Investigation Procedures* when conducting investigations.