

## **Fraudulent or Dishonest Conduct & Whistleblower Policy Proposal**

The Iowa Soccer Association will investigate any possible fraudulent or dishonest use or misuse of the Association's resources or property by management, staff, or volunteers. Anyone found to have engaged in fraudulent or dishonest conduct is subject to disciplinary action by the Association.

All members of the Association community are encouraged to report possible fraudulent or dishonest conduct (i.e., a whistleblower). An employee should report his or her concerns to the Executive Director. If for any reason an employee finds it difficult to report his or her concern to the Executive Director, the employee can report it directly to the President of the Board of Directors.

### **Definitions**

**Baseless Allegations:** allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to institutional diplomacy action.

**Fraudulent or Dishonest Conduct:** a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Pursuit of a benefit or advantage in violation of the Association's conflict of interest policy
- Misappropriation or misuse of the Association's resources, such as funds, supplies, or other assets
- Authorizing, requesting or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked

**Whistleblower:** an employee who informs the Executive Director or the President of the Board of Directors about an activity which that person believes to be fraudulent or dishonest.

### **Rights and Responsibilities**

The Executive Director is required to report suspected fraudulent or dishonest conduct to the President of the Board of Directors. In addition the Executive Director and staff are responsible for maintaining a system of management control, which detect and deter fraudulent or dishonest conduct. Failure to establish management controls or report misconduct within the scope of this policy may result in adverse personnel action against the Executive Director and/or staff up to and including dismissal.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- Baseless allegations
- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- Violations of a person's rights under law

Accordingly, an employee faced with a suspected misconduct:

- Should not contact the person suspected to further investigate the matter or the demand
- Should not discuss the case with anyone other than the Executive Director and/or the President
- Should direct all inquiries from any attorney retained by the suspected individual to the Association's attorney
- Should direct all inquiries from the media to the Executive Director or the President

## **Whistleblower Protection**

The Association will protect whistleblowers as follows:

- The Association will use best efforts to protect whistleblowers against retaliation, as described below. It cannot guarantee confidentiality, however, and there is no such thing as an "unofficial" or "off the record" report. The Association will keep the whistleblower's identity confidential, unless (1) the person agrees to be identified; (2) identification is necessary to allow the Association or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of Fraud Policy violations is entitled to the information as a matter of legal right in disciplinary proceedings.
- Association employees may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms or conditions of employment (including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary and wages). Whistleblowers who believe that they have been retaliated against may file a written complaint with the Executive Director or President. A proven complaint of retaliation shall result in a proper remedy for the person harmed and the initiation of disciplinary action, up to and including dismissal, against the retaliating person. This protection from retaliation is not intended to prohibit managers from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.
- Whistleblowers must be cautious to avoid baseless allegations as described earlier in this policy.