Whistleblower Policy

General

The Allegheny County Bar Association requires governors, 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 Association, they must practice honesty and integrity in fulfilling their responsibilities and complying with all applicable laws and regulations.

Reporting Responsibility

If any governor, officer, employee or member reasonably believes that some policy, practice or activity of The Allegheny County Bar Association, its governors, officers or employees constitutes fraudulent or dishonest conduct, a complaint must be made in accordance with the section on Reporting Violations below.

Fraudulent or dishonest conduct includes, but is not limited to, the following:

- forgery or unauthorized alteration of documents;
- unauthorized alteration or manipulation of computer files;
- misrepresentation or false statements in financial reports;
- misappropriation or misuse of Association resources, such as funds, supplies or other assets;
- authorizing or receiving compensation for goods not received or services not performed; and
- authorizing or receiving compensation for hours not worked.

Reporting Violations

The Association has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee’s supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak with anyone in management who you are comfortable in approaching. For suspected fraud, or when you are not satisfied or uncomfortable with following the Association’s open door policy, individuals should contact the Association’s Compliance Officer directly.

Supervisors and managers are required to report suspected violations to the Association’s Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations.

To the extent possible, any complaint should be factual rather than speculative or conclusory, and should contain as much specific information as possible to allow for
proper assessment. The complaint describing an alleged violation or concern should be candid and set forth all of the information that the employee knows regarding the allegation or concern.

Compliance Officer

The Association’s Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code of Ethics as contained in the Personnel Handbook and, at his/her discretion, shall advise the Executive Director and/or the Audit Committee. The Compliance Officer has direct access to the Audit Committee of the Board of Governors and is required to report to the Audit Committee at least annually on compliance activity. The Association’s Compliance Officer is the vice-chair of the Audit Committee. Each year the name, address and telephone number of the Compliance Officer will be provided to all employees.

Accounting and Auditing Matters

The Audit Committee of the Board of Governors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the Committee until the matter is resolved.

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.

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.

No Retaliation

No governor, officer or employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. 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 Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Association prior to seeking resolution outside the Association. Individuals who believe they have been retaliated against may file a complaint in accordance with the section on Reporting Violations herein.
Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Governors, officers and employees who are found to have violated any laws, governmental regulations or ACBA policies may face disciplinary action, dismissal from a Board or Committee and possible civil or criminal prosecution, if warranted.

Audit Committee Compliance Officer – Vice - Chair of the Audit Committee.

Allegheny County Bar Association Management Staff – Executive Director; Senior Director of Operations and Human Resources; Senior Director of Finance

Retention of Complaints

All complaints submitted by an employee regarding an alleged violation or concern will remain confidential to the extent practicable. In addition, all written statements, along with the results of any investigations relating thereto, shall be retained by the ACBA for a minimum of seven years.

It is illegal and against ACBA’s policy to destroy any corporate audit records that may be subject to or related to an investigation by the ACBA or any federal, state or regulatory body.