



Series: Risk Management-QA **COA:** GOV 6.6,
ETH 4
CFOP: NA

Procedure Name: Whistle Blower Protection
Procedure Number: RQ-501
Revision #/Date: N/A
Effective Date: 10/15/2008

Applicable to: All CBCB Board of Directors, Officers and Staff

SUBJECT: Whistle Blower Protection

PURPOSE: To meet the requirement of the Board of Directors in Policy Number GOV-203 to provide protection for whistle-blowers (“employees”) who risk their careers by reporting suspected illegal activities within the organization.
Reference: Sarbanes-Oxley Act-2002 and Florida Statute 448.102

PROCEDURE:

General

CBCB’s Codes of Conduct and Ethics require directors, 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 organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to comply with the forementioned codes and to report violations or suspected violations of a law, rule or regulation in accordance with this Whistleblower Procedure. A whistleblower shall be defined as any director, officer or employee of CBCB.

Reportable Violation

An activity, policy or practice of CBCB as the employer that is in violation of a law, rule or regulation.

Protection Afforded the Whistleblower

CBCB will take no retaliatory personnel action against a whistleblower for the following action:

- (1) Disclosed, or threatened to disclose, to any appropriate CBCB representative or government authority, under oath, in writing, an activity, policy, or practice of CBCB that is in violation of a law, rule, or regulation.

(However, this subsection does not apply unless the whistleblower has, in writing, brought the activity, policy, or practice to the attention of a supervisor or to CBCB as prescribed

and has afforded the employer a reasonable opportunity to correct the activity, policy, or practice.)

- (2) Provided information to, or testified before, any appropriate CBCB representative, government authority, person, or entity conducting an investigation, hearing, or inquiry into an alleged violation of a law, rule, or regulation by CBCB.
- (3) Objected to, or refused to participate in, any activity, policy, or practice of CBCB which is in violation of a law, rule, or regulation. (no written notice by employee required)

Reporting Violations

A whistleblower **must report any suspected activity, policy, or practice** of CBCB that is in violation of a law, rule, or regulation **within ninety (90) calendar days of the event's occurrence.**

The first step in reporting a violation is for the whistleblower, in writing, to submit the alleged activity, policy, or practice in question to the attention of their immediate supervisor. Once notice has been given in writing, the supervisor has up to thirty (30) working days to investigate, and, if needed, correct the activity, policy or practice reported.

If the whistleblower is not comfortable reporting the alleged violation to their supervisor or they are not satisfied with the supervisor's response, the next step should be as follows: The alleged violation is submitted in writing by the whistleblower to the Compliance Committee of CBCB. Once notice has been given in writing, the Compliance Committee has up to thirty (30) working days to investigate, and, if needed, correct the activity, policy or practice reported.

For suspected fraud, or when the whistleblower is not satisfied with the results of the first two steps of resolution cited above, this individual should contact the Chair of the Board of Directors' Audit Committee directly in writing. Once notice has been given in writing, the Chair will notify the Audit Committee immediately of the complaint. The Board Audit Committee will investigate the activity, policy or practice reported and will resolve the matter accordingly.

No whistleblower will be required to submit in writing their objection to or refusal to participate in any activity, policy or practice of CBCB which is in violation of a law, rule or regulation.

The Audit Committee of the Board of Directors will address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.

No investigation need take place if the information disclosed in writing does not demonstrate reasonable cause to suspect that an employee or agent of CBCB has violated any federal, state, or local law, rule, or regulation, thereby creating a substantial and specific danger to the public's health, safety, or welfare, or has committed an act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, or gross neglect of duty.

Quarterly, all whistleblower reports, including their resolutions, will be delivered to the Board of Directors' Audit Committee for review and, if required, further action.

Notice

At all times, the contact information for the Compliance Committee and the Chair of the Audit Committee for CBCB will be posted for all directors, officers and staff to have access.

Recording Reported Violations

All whistleblower claims must be made in writing. This written claim can be in the form of a letter or memo on 8 ½" by 11" paper or an electronic email. Post-It-Notes, phone text messages or other such mediums of writing are prohibited.

Acknowledgement of receipt of a submitted claim must also be in writing within the same parameters as outlined above. Each CBCB representative receiving a claim must submit an acknowledgement of receipt of such claim. Upon receipt of a claim from the whistleblower, the submitted document must be timed and date stamped. This date will start the thirty (30) work day review period where applicable.

All determinations of submitted claims must be made in writing on CBCB letterhead and signed/dated by the CBCB representative responding to the claim. This written decision will be forwarded to the corresponding whistleblower by certified mail, return receipt. Two original copies of the decision document will be made: one to be returned too the whistleblower and one for the CBCB whistleblower file.

All of the aforementioned documents in addition to any corresponding research or evidence documentation will be maintained in a Whistleblower file uniquely named and numbered. A file for the respective whistleblower claim shall be created immediately when first received by the CBCB representative receiving the initial claim. To create the file, the whistleblower unique name and file number will be acquired from the Chair of the Compliance Committee. Each whistleblower file will be maintained in a secure file by the Chair of Compliance Committee once completed.

Upon notice that a whistleblower file must be created, the Chair will maintain a time chart for each file created. The Chair will give notice to the CBCB Representative when five (5) working days remain on any applicable thirty (30) work day review period. On the thirtieth (30th) day, the Chair will acquire the completed file from the CBCB representative processing the claim. If the file is incomplete or a determination of the issue has not been made, the Chair of the Compliance Committee shall notify the CBCB Chief Executive Officer (CEO) for resolution. If the reported violation concerns the actions of the CEO, then the Chair shall defer to the Chair of the Audit Committee for resolution.

If a whistleblower appeals a decision of a specific claim, a new file need not be created. All documentation of the escalated claim will be added to the current file. The resubmitted claim will need to be time and date stamped.

Any claim being processed by the Audit Committee has no time limit for resolution. However, the Chair of the Compliance Committee will maintain regular contact with the Chair of the Audit Committee as a reminder that the claim is still open and unresolved.

Each file in its entirety will make up the whistleblower report submitted to the Audit Committee for quarterly review.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of a law, rule or regulation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of a law, rule or regulation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense. Such conduct by a whistleblower will result in disciplinary action up to and including termination of employment as vetted through the disciplinary process practiced at CBCB.

Confidentiality

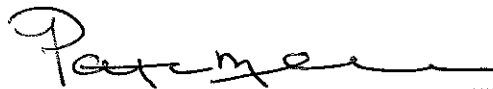
Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Training

Annually the management of CBCB will provide training to all directors, officers and staff on this procedure.

Annually, an acknowledgement form will be completed and signed by each director, officer and staff whereby they acknowledge they have not only received but understand this procedure. This form will be maintained in each director, officer and employee personnel file.

BY DIRECTION OF THE CHIEF EXECUTIVE OFFICER:



DR. PATRICIA NELLIUS-GUTHRIE
Chief Executive Officer
CBC of Brevard, Inc.

APPROVAL DATE: Oct. 27, 08

**Whistleblower Protection
Procedure # RQ-501
Acknowledgement Form**

If any director, officer or employee reasonably believes that some policy, practice, or activity of Community Based Care of Brevard, Inc. (CBCB) is in violation of law or government regulation, a written complaint must be filed by that employee as outlined in the Whistleblower Protection Procedure.

It is the intent of CBCB to adhere to all laws and regulations that apply to the organization and the underlying purpose of this procedure is to support the organization's goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations. An employee is protected from retaliation only if the employee brings the alleged unlawful activity, policy, or practice to the attention of CBCB and provides CBCB with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described in the Whistleblower Protection Procedure is only available to employees that comply with this requirement.

My signature below indicates my receipt and understanding of this procedure. I also verify that I have been provided with an opportunity to ask questions about this procedure.

Recipient Signature

Date

Printed Name of Recipient