

111 Reporting of Waste, Fraud, Illegal or Unethical Activity Policy

Section	Initiated	Last Update	Last Review	Related Procedure/Form	Page
Organization	November 2022	May 2023	July 2024	N/A	1 of 2

Purpose:

To provide quality services and practice ethically in all activities.

Scope:

All Employees

Policy:

ProAct is committed to providing quality services and practicing ethical fiscal stewardship. To that end, ProAct promotes zero tolerance for waste, fraud, illegal or unethical activity. Employees are encouraged to ask questions and seek information from management staff about troubling or confusing practices so that a framework exists to help guide them in their decisions. Should an employee suspect that waste, fraud, or illegal and unethical activity has occurred he/she must report it to a member of management or the President/CEO. ProAct will not retaliate against an employee who in good faith, reports an instance of the above violation of our Code of Conduct.

Procedure:

- Any employee who suspects that waste, fraud, illegal or unethical activity has occurred ProAct must report that violation to a member of management or the President/CEO. Failure to report is violation of ProAct policy and may result in disciplinary action.
- A written report may be required based on the complexity of the allegation. A reporter who wishes to remain anonymous must be informed that only those with a need to know will be informed of the report.
- The reporter and receiver of the report must protect the confidentiality of all involved as per ProAct policy and procedure. Indiscriminate or malicious misuse of the information will be grounds for disciplinary action.
- All reports will be investigated. Willful and knowing instances of significant waste (defined as gross misuse of company property or funds), fraud, or unethical or illegal activity will be cause of disciplinary action up to and including termination.
- Violations of abuse will be reported as per policy
- Criminal violations will be reported by the President/CEO to the appropriate authorities following an internal investigation to determine the extent and nature of the violations. The internal investigation should be as timely as possible so that a swift resolution may be reached. The President/CEO will report the investigation to the Board of Directors.
- The investigator will maintain records of the investigation. These include: documentation of the violations, description of the investigative process, copies of interview notes, list of witnesses interviewed, results of investigation and corrective action taken.



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- There will be no reprisal or adverse impact toward anyone making a report of suspected waste, fraud, abuse, or other wrongdoing.