

<p>PARC Policy & Procedure Manual</p> <p>Department: Corporate Compliance Applies to: All Staff, Directors, Officers & Volunteers Committee: Corporate Compliance</p>	<p>Topic: Reporting Compliance Concerns, Whistleblower, Anti-Retaliation Policy</p> <p>Version Date: July 1, 2014</p> <p>Prior Revision Dates: 1/06, 6/10, 12/13</p>	<p>Page 1 of 5</p> <p>Regulatory Reference: Sarbanes-Oxley Act Whistleblower Act of 1989 Not-For-Profit Revitalization Act (NPRA)</p>
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Policy Statement: It is the policy of PARC to not intimidate or retaliate against individuals who file good faith reports of suspected illegal and/or dishonest activities, including but not limited to, misrepresentation of services; inappropriate billing/payment activities; illegal actions/activities; misappropriation of funds, supplies or assets; violations of the Agency’s Corporate Compliance Plan and related attachments and policies or other fraudulent financial reporting, or violation of policies as outlined in the employee handbook.

I. Policy

Strict adherence to PARC’s Corporate Compliance Plan and Code of Conduct is vital. PARC requires all employees, directors, officers and volunteers to promptly report any known or suspected violations of the Corporate Compliance Plan, Code of Conduct, policies and procedures or any of the laws, rules or regulations by which PARC is governed. This Policy governs the procedure to be used by employees, directors, officers and volunteers to report compliance concerns and seeks to ensure that PARC provides an environment that encourages individuals to report any suspected violations without fear of retaliation or retribution.

II. Scope

This Policy applies to all employees, directors, officers, and volunteers of PARC. This policy must be distributed to all directors, officers, employees and volunteers who provide substantial services to PARC.

III. Procedure

A. Duty to Report.

Employees, directors, officers, and volunteers are required to report any known or suspected violations of the Corporate Compliance Plan, Code of Conduct, policies and procedures or any of the laws, rules or regulations by which PARC is governed to their supervisor, manager, the Corporate Compliance Officer or through PARC’s Compliance Hotline.

B. Reporting Through PARC’s Compliance Hotline.

1. Employees, directors, officers, and volunteers may report their compliance concerns confidentially to the PARC Compliance Hotline. The

Compliance Hotline telephone number is 845-278-7272 x2411. Callers to the Compliance Hotline may make reports anonymously. No caller will be required to disclose his or her identity and no attempt will be made to trace the source of the call or identity of the caller when the caller requests anonymity.

2. If a caller has revealed his or her identity, confidentiality will be maintained to the extent practicable and allowed by law. Callers should be aware, however, that it may not be possible to preserve anonymity if they identify themselves, provide other information which identifies them, the investigation reveals their identity or they inform people that they have called the Compliance Hotline. Callers should also be aware that PARC is legally required to report certain types of crimes or potential crimes and infractions to external governmental agencies.
3. The Compliance Hotline telephone number shall be visibly posted in a manner consistent with employee notification in locations frequented by PARC employees, directors, officers, and volunteers. Additionally, the Compliance Hotline telephone number is posted on PARC's website.

C. Confidentiality of Reports.

PARC will attempt to treat all reports made under this policy confidentially and to protect the identity of the individual who has made a report to the maximum extent possible consistent with fair and rigorous enforcement of the Corporate Compliance Program and Code of Conduct.

D. Tracking/Investigations of Reports.

1. Any manager or supervisor who receives a report of a suspected violation shall complete a Complaint Intake Form (*See Exhibit A*). A copy of the completed Complaint Intake Form shall be immediately directed to the Corporate Compliance Officer. In addition, the Corporate Compliance Officer or his or her designee shall complete a Complaint Intake Form for all reports received through the Compliance Office or PARC's Compliance Hotline or otherwise.
2. Upon receipt of a Complaint Intake Form, the Corporate Compliance Officer shall cause an investigation to be conducted.
3. The Corporate Compliance Officer shall prepare a report to the Audit Committee or other committee of the Board made up of independent directors, or the full PARC board at least annually summarizing incidents reported, investigatory findings and any corrective actions taken.

E. Non-Retaliation/Non-Retribution.

1. General Principles.

- a. PARC will not impose any disciplinary or other action in retaliation, including intimidation, harassment, and discrimination, against individuals who make a report or complaint in good faith regarding any action, suspected action or suspended action taken by, PARC, that the individual believes may violate PARC's Corporate Compliance Plan, Code of Conduct, its Compliance Policies, or any of the laws, rules or regulations by which PARC is governed.
- b. "Good faith" means the individual believes the potential violation actually occurred as he or she is reporting it.
- c. All employees, directors, officers, and volunteers of PARC are strictly prohibited from engaging in any act, conduct or behavior which results in, or is intended to result in, retaliation or retribution against any individual for reporting his or her concerns relating to a possible violation of PARC's Corporate Compliance Plan, Code of Conduct, its Compliance Policies or any of the laws, rules or regulations by which PARC is governed.
- d. The non-retribution/non-retaliation provisions of this Policy do not permit employees, directors, officers, or volunteers to avoid the consequences of their own wrongdoing by reporting such wrongdoing. Disciplinary actions taken against an employee, director, officer, or volunteer who reports his or her own wrongdoing will be a result of the wrongdoing itself, not the reporting of such wrongdoing and, therefore, are not to be considered retaliation or retribution. Self-reporting may, however, be taken into account in determining the appropriate disciplinary action to be taken.

2. Reporting Complaints.

- a. If a PARC employee, director, officer, or volunteer believes in good faith that he or she has been retaliated against for initiating a report or complaint or for participating in any investigation related to such report or complaint, then the PARC employee, director, officer, or volunteer must report the retaliation to his or her supervisor, manager, the Corporate Compliance Officer or PARC's Compliance Hotline as soon as possible. The report should provide a thorough account of the incident(s) and should include names, dates of specific events (if available), the names of any witnesses and the location or name of any document in support of the alleged retaliation.
- b. PARC will conduct a thorough and objective investigation of the incident(s).

- c. Adverse actions in retaliation for an employee's report or complaint may result in disciplinary action, up to and including termination.

F. Discipline.

1. Any disciplinary action for violation of the Corporate Compliance Plan, Code of Conduct, policies and procedures or any of the laws, rules or regulations by which PARC is governed shall be imposed in accordance with PARC's policies.
2. In the event an employee makes a frivolous, malicious or knowingly false report or complaint under this Policy, the employee will be subject to appropriate disciplinary action, up to and including termination.

List of Exhibits

Exhibit A – PARC Compliance Report Intake Report


Reviewed Chief Compliance Officer: Darby Walsh	Date of Review: 6/25/14
Approved by Executive Director: Susan Limongello 	Date of Approval: JUN 30 2014
Distribution: Corporate Compliance Manual, Department Heads, All Directors, Officers, Employees, and Volunteers	Date of Distribution: July 1, 2014

Exhibit A

PARC Compliance Intake Form

Compliance/Legal Incident

File #: _____

Type (circle one): Compliance HIPAA Other Legal

To be completed by the Manager, Supervisor or Compliance Office Official receiving the complaint:

Name and Position of Employee Providing Information, if Provided:

Date Reported: _____

Facility/Function Reporting: _____

Brief Description of Issue

To be completed by the Compliance Office only:

Brief Description of Resolution, Including Any Corrective Action, Discipline

Date Resolved: _____

Investigated/Managed by: _____

Referred to Outside Counsel? Yes/No

Date Referred _____

Other Issues

** Attach copies of all pertinent documents obtained or created through your investigation of this complaint.*