



## Sarbanes Oxley Act – SOX

The Coalition ensures there will be no punishment for whistleblowers or retaliation against any employee who reports suspected cases of fraud or abuse. (SOX. Section 1107, Section 1513 or Title 18, USC.) The Coalition recognizes it is a crime to alter, cover up, falsify, or destroy any document that may be relevant to an official investigation. (SOX. Section 1102, Section 1512 of Title 18, USC.)

Employees who report certain violations of law or policy are protected from retaliation by the “Whistleblower’s Act” – Sections 112.3187 – 112.3188, Florida Statutes.

## Following are prohibited actions by the Coalition:

- The Coalition will not dismiss, discipline, or take any other adverse personnel actions against an employee for disclosing information pursuant to the Act.
- The Coalition will not take any adverse action that affects the rights or interests of an employee in retaliation for the employee’s disclosure of information under the Act.

The provisions of this policy shall not be applicable when an employee discloses information known by the employee to be false.

## Nature of information disclosed:

The information disclosed under this policy must be directly related to:

- A violation or suspected violation of a law, policy, rule, or regulation committed by an employee of the Coalition which creates and presents a substantial and specific danger to the public’s health, safety, or welfare; or
- An act of suspected gross mismanagement, malfeasance, misfeasance, gross waste of public funds, or gross neglect of duty committed by an employee of the Coalition.

## Reporting:

Complaints concerning the above must be submitted to the Board of Directors in writing. The Board will investigate the complaint and present their findings.

The Coalition staff member who submits a complaint will, to the extent possible, remain anonymous unless the complaint is known to be false when submitted.

## Employees and Protected Persons:

This policy protects employees and persons who disclose information on their own initiative in a written and signed complaint; who are requested to participate in an investigation, hearing, or other inquiry conducted by any agency or federal government entity; or, who refuse to participate in any adverse action prohibited by this policy. No remedy or other protection under this policy applies to any person who has committed or intentionally participated in committing the violation or suspected violation for which protection under this policy is being sought.