

## Agency Wide Policy and Procedure

**SECTION: Corporate Compliance**  
**SUBJECT: Whistleblower Protection**  
**POLICY NUMBER: 7.05**

**ATTACHMENT:**  
**APPROVAL DATE: 9/26/2018**  
**REVISION DATE: 2/2021, 7/25**

---

### POLICY:

First Resources Corp. is committed to maintaining the highest standards of ethical and legal business practices. First Resources Corp. board members, employees, and volunteers are expected to report any behavior that is thought to be in violation of a company policy; local, state, or federal law or regulation; or the Code of Ethics without fear of retaliation or reprisal.

### PROCEDURE:

#### Reporting Responsibility

Any employee, director, or volunteer who suspects unethical, unsafe, or illegal conduct or conduct involving misuse of First Resources Corp. assets should report that allegation consistent with this Whistleblower Policy. Concerns under this policy would include but not limited to financial improprieties, accounting or audit matters, ethical violations, Medicaid/Medicare fraud, harassment, abuse, activities that are unlawful or in violation of First Resources Corp. Policy, or retaliation of reporting of violations. Any employee who is aware of violations and fails to report will be subject to disciplinary action up to and including termination.

#### Reporting Violations

Employees may make a violation report to his/her supervisor personally, by phone, voice mail or e-mail ([complianceconcern@firstresources.us](mailto:complianceconcern@firstresources.us)). If the immediate supervisor is not available, the report may be made to the supervisor-on-call. If the employee does not feel comfortable reporting to the supervisor or they are not satisfied with the supervisor's response, the employee should contact the next level of management or the Department Executive. The supervisor shall report allegations to the Program Director. All allegations will be ultimately reported to the Executive Director or designee. Should the Executive Director be accused of unethical, unsafe, or illegal conduct, the employee shall report the alleged activity to the Board President through the Chief Human Resources Officer. The President shall call a meeting of the Executive Committee to determine the investigative procedures.

If the reporter wishes to remain anonymous, they can mail their report of a violation to:

*First Resources Corp.*

*Connect. Engage. Empower.*

---

First Resources Corp.  
Attn: CEO- Confidential  
710 Gateway Drive  
Ottumwa, IA 52501

Confidentiality

Violations or suspected violations may be submitted anonymously, recognizing that First Resources Corp. may be unable to fully investigate and evaluate anonymous complaints. Reports of violations or suspected violations will be kept confidential to the extent possible. However, identity may have to be disclosed to conduct a thorough investigation or to comply with the law.

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 an act of unethical, unsafe, or illegal conduct. An employee will be subject to disciplinary action if it is concluded that the report of wrongdoing was distorted, exaggerated, or minimized to either injure someone else or to protect the reporting party or others.

No Retaliation

First Resources Corp. prohibits retaliation against any employee who in good faith has raised a complaint or participated in an investigation under this policy, with the intent or effect of adversely affecting the terms or conditions of the whistleblower's employment. Any act of alleged retaliation should be reported immediately and will be promptly investigated. 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.

Self-Reporting

Employees are encouraged to self-report their own violations. An employee whose report of misconduct contains admissions of personal wrongdoing will not be guaranteed protection from disciplinary action. The weight to be given the self-confession will depend on all the facts at the time the disciplinary decisions are made.

Investigation and Findings

An internal investigation will be conducted by personnel assigned by the Executive Director or designee. All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation, and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and an appropriate summary of the findings will be communicated to the reporting person if known and his or her supervisor. Investigations may warrant investigation by independent persons such as auditors and/or attorneys. The Board should seriously consider the use of an independent investigator for allegations involving the Executive Director. Documentation related to the investigation and finds will be maintained in confidential records according to policy.

Staff Training and Communication

- a.** Training is provided to all new employees on acceptable conduct including reporting procedures and non-retaliation policies.
- b.** Information on Whistle blowing is part of the staff training program.
- c.** Any modifications to the policy shall be distributed to employees and the distribution shall be documented.