

# KENTUCKY ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

## KASBO Non-Retaliatory Policy

### **General**

The Kentucky Association of School Business Officials (KASBO) Code of Ethics (Code) requires those representing the Association to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Representatives of the Association must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

It is the responsibility of all those who represent the Association to comply with the Code and to report violations or suspected violations in accordance with this Non-Retaliatory Policy.

### **No Retaliation**

No one who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence. Any one who retaliates against someone who has reported a violation in good faith may be subject to discipline. This Non-Retaliatory Policy is intended to encourage individuals to raise serious concerns within the Association prior to seeking resolution outside the Association.

### **Reporting Violations**

This policy promotes an open door policy and suggests that all individuals share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, individuals are encouraged to speak with the Past President of the Association, who is the Association's Compliance Officer, and has specific and exclusive responsibility to investigate all reported violations. If the Past President is the one under suspicion, individuals should contact the President of the Board of Directors or another officer of the Association. In such a case, the President or Officer assumes the role of the Association's Compliance Officer.

### **Compliance Officer**

The Association's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, shall advise the Executive Director and/or the Executive Committee. The Compliance Officer is required to report to the Executive Committee and the full Board at least annually (May meeting) on compliance activity.

### **Accounting and Auditing Matters**

The Executive Committee of the Board of Directors shall address all reported concerns or complaints regarding Association accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Executive Committee of any such complaint and work with the Committee until the matter is resolved.