



AMERICAN COUNCIL OF ACADEMIC PHYSICAL THERAPY

Reporting Fraudulent or Dishonest Conduct

The American Council of Academic Physical Therapy will investigate possible fraudulent or dishonest use or misuse of Council resources or property by employees. Anyone found to have engaged in fraudulent or dishonest conduct is subject to disciplinary action by ACAPT up to and including civil or criminal prosecution.

Members of ACAPT staff and/or elected officers or appointed leaders are encouraged to report possible fraudulent or dishonest conduct.

A. Definitions

Whistleblower

An employee who informs a manager, supervisor, or senior officer about an activity that person believes to be fraudulent or dishonest is considered a whistleblower. This person is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Baseless Allegations

Allegations made with reckless disregard for the truth are considered baseless allegations. People making such allegations may be subject to disciplinary action and/or legal claims by the accused.

Fraudulent or Dishonest Conduct

Fraudulent or dishonest conduct involves a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- Fraudulent financial reporting
- Misappropriation or misuse of Employer's resources, such as funds, supplies, or other assets
- Intentionally or knowingly authorizing or receiving compensation for goods not received or services not performed
- Intentionally or knowingly authorizing or receiving compensation for hours not worked
- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files

Violation of federal, state or local laws concerns employment actions that may constitute illegal acts under applicable employment laws.

B. Rights

Confidentiality

The Council will try to protect whistleblowers by keeping the whistleblower's identity confidential, unless (1) the person agrees to be identified; (2) identification is necessary to allow the Council or law enforcement officials to investigate or respond; (3) identification is required by law; or (4) the accused person is legally entitled to the information. There is no such thing as an unofficial or off-the-record report.

Retaliation

A whistleblower is protected against retaliation. Employers or employees may not retaliate with the intent or effect of adversely affecting a whistleblower's terms or conditions of employment (including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages). Any whistleblower who believes he/she is being retaliated against must contact either the Council's Executive Director, President, or APTA's Human Resources Director immediately. This protection is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

C. Responsibilities

Whistleblowers must be cautious to avoid baseless allegations and to protect the privacy rights and reputation of anyone they believe has committed a fraudulent, dishonest or illegal act by following the procedures outlined in this policy. Reasonable care should be taken in dealing with suspected misconduct to avoid:

- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- Violations of a person's rights under law

D. Contacts

An employee with concerns of fraudulent or dishonest conduct should report them to his or her supervisor, the Vice President, or APTA's Director of Human Resources.

A copy of the report is promptly forwarded to the Council's Executive Director, President, and/or APTA's Director of Human Resources, where it is recorded. Each complaint is fully investigated.

E. Reporting Procedure/Investigation

The team performing the investigation will include the APTA's Director of Human Resources, General Counsel, and Chief Operating Officer. The non-anonymous employee who made the complaint is given oral reports of the status and the outcome of the investigation.