



DAR, Inc.

Corporate Compliance Accountability Policy and Procedures

STATEMENT OF POLICY

PURPOSE

To establish the official policy of Deaf Ability Resource, Inc. (DAR) regarding the organization's corporate compliance accountability.

POLICY

Deaf Ability Resource, Inc. (DAR) is dedicated to the delivery of employment and training services and programs in an environment characterized by strict conformance with the highest standards of accountability for administration, services, marketing, and financial management. DAR's leadership is fully committed to preventing and detecting fraud, fiscal mismanagement, and misappropriation of funds and, therefore, to the development of a formal corporate compliance program to ensure ongoing monitoring and conformance with all legal and regulatory requirements, as well as ethical practices and services. Further, the organization is committed to the establishment, implementation and maintenance of a corporate compliance program that emphasizes (1) prevention of wrongdoing, whether intentional or unintentional; (2) immediate reporting and investigation of questionable activities and practices without consequences to the reporting party; and (3) timely correction of any situation which puts the organization, or its leadership, staff, funding sources or consumers at risk.

PROCEDURE

By formal resolution, the Board of Directors has delegated the Corporate Compliance Officer responsibilities to the CEO. The CEO will monitor the organization's corporate compliance program and provide periodic and regular reports to the Board of Directors on matters pertaining to the program. The CEO shall serve as the organization's primary point of contact for all corporate compliance issues, develop, implement, and monitor, on a regular and consistent basis, the organization's corporate compliance program, including all internal and external monitoring, auditing, investigative and



reporting processes, procedures and systems; as well as prepare, submit and present periodic reports to the Board of Directors as may be required to provide clear communication to the organization's leadership for corporate compliance oversight; and coordinate development of the organization's formal corporate compliance program. The CEO shall report compliance concerns to the Board of Directors. Annually the CEO will provide a formal written report to the Board of Directors that include at a minimum: (1) a summary of all allegations, investigations and/or complaints processed in the preceding 12 months in conjunction with the corporate compliance program; (2) a complete description of all corrective action(s) taken; and (3) any recommendations for changes to the organization's policies and/or procedures. In the performance of his or her duties, the CEO shall have direct and unimpeded access to the Board of Directors and the organization's accounting firm for matters pertaining to corporate compliance. As part of corporate compliance program development, the CEO shall schedule, coordinate, and monitor periodic reviews of risk areas by competent persons external to the organization. Such reviews will be conducted to ensure ongoing conformance with billing, accounting and collection regulations imposed by the federal government and other "third party" funding sources. More critically, these reviews will augment the organization's annual audit of its accounting system and provide an additional, internal measure to ensure conformance with billing and coding policies and practice that will withstand the scrutiny of any regulatory audit or examination.

RESOLUTION OF THE BOARD OF DIRECTORS UNYEWAY, INC.

WHEREAS, Deaf Ability Resource, Inc. (DAR) is dedicated to the delivery of community employment and services, Personal Vocational Social Adjustment (PVSA), and Short-term Supports in an environment characterized by strict conformance with the highest standards of accountability for administrative, business, services, financial, and marketing management; WHEREAS, the leadership of DAR is aware of and fully committed to the need to prevent and detect fraud, waste, abuse, fiscal mismanagement and misappropriation of funds through the development and implementation of a formal "Corporate Compliance Program"; and WHEREAS, DAR is fully committed to the continuous development and implementation of comprehensive policies, procedures, and other corporate compliance measures to provide regular monitoring and conformance with all legal and regulatory requirements. BE IT RESOLVED that the Board of Directors of DAR Inc. met and discussed the development of a corporate compliance plan for the organization at the beginning of its entity of August 2019. The Board of Directors authorized the CEO to take all actions necessary to immediately and fully develop and implement the organization's Corporate Compliance Program.

IT IS SO APPROVED AND EFFECTIVE AUGUST 2019



MISSION STATEMENT

Deaf Ability Resource, Inc. (DAR) provides innovative solutions to enrich the quality of life for persons with disabilities focused on the deaf and hard of hearing population.

VISION STATEMENT

DAR's vision is to provide multiple levels of choice, opportunities, improved access and equality to persons with disabilities, focused on those who are deaf and hard of hearing in nationwide efforts now and for future generations.

VALUES:

- Quality
- Understanding
- Integrity
- Excellence
- Trust

Deaf Ability Resource, Inc. (DAR) is certified perform their duties and provide services in the state of California. Southern California is the territory of choice at this date. With the pivot to remote services, DAR sees that the Bay area and Northern California can be served in the future. DAR acknowledges its responsibility to conduct business in compliance with applicable laws and regulations and provides methods to prevent fraud, waste and abuse, and criminal and unethical conduct. As an important part the process, DAR has established a Code of Ethics for conducting its business. This process applies to all personnel, volunteers, and Board Members.

CODE OF ETHICS

BUSINESS PRACTICES:

DAR, Inc.'s Personnel, Consultants, Contractors, and Board Members shall:

- Treat consumers, other persons who work for Deaf Ability Resource, Inc. (DAR), families of persons served, volunteers, consultants, funding agents, other vendors, outside agencies, and any other person with whom they come into contact with as a function of employment with dignity and respect at all times.



- Provide quality services based on a person-centered plan that addresses a consumer's preferences, choices, input, and needs.
- Ensure that staff acknowledge and understand the influence of cultural histories, life experiences, language differences, beliefs, values, traditions, practices, and other personal, environmental, and spiritual influences on persons served and their families as well as personnel, consultants, volunteers, and Board Members.
- Engage in and promote honest and ethical conduct.
- Strive to avoid actual or the appearance of conflicts of interest.
- Comply with applicable laws, rules, and regulations.
- Adhere to architectural, environmental, attitudes, finances, employment, communication, and transportation accessibility.
- Consult with their supervisor and refer to the agency's policy and procedures when responding to subpoenas or other legal requests such as search warrants.
- Act responsibly in the use and control of all assets, resources, possession, funds, and information of persons served by the agency, as well as the agency and its personnel/volunteers/consultants.
- Not engage in activities that fall into the categories of fraud, waste, abuse fiscal mismanagement or other wrong doings.
- Report abuse of any kind including physical, sexual, verbal, fiduciary, fraud, waste, and other wrong doings.
- Report promptly any violations of the Code of Ethics.

MARKETING, COMMUNICATION, AND DEVELOPMENT ACTIVITIES:

DAR.'s Personnel, Consultants, Contractors, and Board Members shall:

- Practice honest, transparent, and timely communication to facilitate the transfer of essential information in the interest of our consumers and the agency.
- Ensure that all services are promoted in a manner that is respectful to the consumers we serve, the personnel we employ, and all other stakeholders (Board Members, consultants, funding agents, etc.....).
- Protect confidential materials and information as well as the privacy of consumers served. Protect confidential materials, information and privacy of all personnel, and other stakeholders in compliance with all legal requirements.
- Disseminate accurate information and promptly correct or clarify erroneous communication for which we may be responsible.
- Ensure that marketing practices are contributing to the Mission and Values of the agency.



PROFESSIONAL RESPONSIBILITY:

DAR's Personnel, Consultants, Contractors, and Board Members shall:

- Respect all unique characteristics of individuals such as disability, gender, culture, ethnicity, spiritual beliefs, and sexual orientation, as well as the diverse ages, languages, and socioeconomic backgrounds of consumers, DAR personnel, families of persons served, contractors, funding agents, other vendors, outside agencies, and other stakeholders.
- Not discriminate based on differences, including but not limited to disability, race, color, ethnicity, religion, nation of origin, sexual orientation, gender, age, socioeconomic background, and the like.
- Ensure that consultants and contractors are certified, licensed, and insured for the services they provide, as necessary.
- Ensure that every employee for the agency has been trained on their mandated reporter duties and responsibilities. Ensure that witnessed or suspected abuse or neglect is reported to the proper authorities within the legal timeline stipulated by the State of California.
- Treat everyone with dignity and respect.
- Behave in a trustworthy manner with persons served, other personnel, contractors, visitors, and other stakeholders.
- Complete all documentation and record keeping requirements in an accurate, thorough, and professional manner.
- Provide a safe, clean, and healthy environment free of any accessibility barriers.
- Ensure that confidential information and materials are safe guarded.
- Advocate for persons served and protect the person served against unethical and hypocritical practices.

SERVICE DELIVERY:

DAR's Personnel, Consultants, Contractors, and Board Members shall:

- Treat persons served by the program as well as personnel, consultants, contractors, and Board Members with dignity and respect always.
- Always strive for the highest quality of services.
- Ensure that they are using the "people first" concept in service provision.
- Understand and honor the rights of persons' served by the agency and the duty to always act as a mandated reporter.
- Prohibit the exchange of gifts, money, possessions, and gratuities between personnel, board members, contractors, consultants, the persons we serve, their family members, funding agents, other vendors, outside agencies (including DOR, CCD, DSS, DOL and other oversight agencies). This



prohibition does not include the donations to support special events or items donated and pre-approved by the CEO for the benefit of consumers or the agency. The special event or items can never be for the benefit of an individual or specific individuals or for the services provided by DAR. The Board of Directors as an entity can approve wage or monetary increases, or benefits based on laws, merit, or similar compensation for business reasons. All such compensations must be disclosed fully and recorded.

- Maintain the confidentiality of the persons served as required by law. Personnel, Board Members, consultants, and contractors will not discuss confidential company matters, personnel matters, products or customers' materials, or information regarding consumers unless specifically necessary and related to the performance of his or her duties within the agency.
- All personnel and consultants are responsible for the fair and ethical treatment and the supervision of persons served by the agency, therefore nonprofessional relationships between personnel or consultants with consumers is prohibited. In cases where consumers have familial ties to personnel or consultants the related personnel or consultant may not provide supervision to the consumer during business hours.
- Ensure the safeguarding and safety of all consumer and agency property. Report any loss, theft, breakage, or other damage to consumer or agency property to the program director and complete the proper forms i.e., damage report.
- Strive to avoid any real or perceived conflicts of interest.
- Report any potential or actual conflicts of interests to the CEO.
- Prohibit solicitations or fund raising in the workplace of all kinds.
- Prohibit the bringing of personal property by personnel/contractors/Board Members to the workplace.
- Prohibit the display of items or expression of a religious, political, or potentially/actually offensive materials including through digital means.
- Encourage and protect the reporting of abuse, fraud, waste, theft, and other wrongdoing. Ensure the confidentiality and protection from retaliation of the reporter as is possible.

HUMAN RESOURCES:

DAR's Human Resources and Key Management shall:

- Strive to provide trainings to the agency's personnel, contractors, and when applicable consultants to ensure these persons are well trained on procedures, safety practices, laws/regulations, specific requirements of oversight agencies and specific needs of individual consumers.
- Strive to always emphasize a person-centered approach to planning and training for consumers and their needs.



- Be committed to a diverse and culturally appropriate work and program environment as well as culturally competent, trained personnel.
- Ensure a safe, drug-free, and healthy work environment that supports our Mission and Values.
- Ensure that licensed professionals practice within the scope of their licenses and that practices that require licensure are performed only by a licensed professional.
- Personnel and as necessary contractors and consultants are educated and follow policies and procedures.

SOCIAL MEDIA:

Because of the many ways in which social media can be misused and thus lead to ethics and compliance problems, Deaf Ability Resource, Inc. (DAR) has set standards and other expectations in the form of Policies and Procedures and Guidelines for employees of DAR. There are many risks that a company faces when employees access social media and companies choose to have social media accounts for their agency. The guiding principles when using social media is, "Conduct yourself online just as you would in any other public circumstances as a DAR professional. Treat those you encounter online with fairness, honesty and respect, and the dignity you would want others to treat you and just as you would offline. Avoid actions that might discredit your professional reputation and the reputation of your employer. And always remember, you represent Deaf Ability Resource, Inc."

PROHIBITION OF WASTE, FRAUD, ABUSE, AND WRONGDOINGS:

DAR personnel, consultants, contractors, and other stakeholders may not participate in fraud, abuse, waste of resources or other wrongdoing. Ethical violations or legal but unethical wrongdoings including but not limited to fraud, waste, or abuse are subject to disciplinary action up to and including termination. Employees are encouraged to report any suspicion or evidence of waste, fraud, abuse, or other wrongdoings. There will be no reprisals.

PROCEDURES TO ADDRESS ALLEGATIONS OF A BREACH OF THE CODE OF ETHICS

General: Deaf Ability Resource, Inc. Code of Ethics requires personnel, consultants, contractors, and Board Members to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Personnel, consultants, contractors, or Board Members 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 personnel, consultants, contractors, and Board Members to comply with the Code of Ethics and to report



violations or suspected violations in accordance with the Reporting Policy. Improper DAR. activity should be reported to the respective Supervisor and CEO.

No Retaliation: No personnel, consultants, contractors, and Board Members who in good faith reports a violation of the Code of Ethics shall suffer harassment, retaliation, or adverse employment consequence. Any personnel, consultants, contractors, and Board Members who retaliates against someone who has reported a violation or suspected violation in good faith is subject to discipline action up to and including termination of employment. This reporting policy is intended to encourage and enable personnel, consultants, contractors, and Board Members to raise serious concerns and to seek resolution, if warranted.

Reporting Violations: DAR has an open-door policy and allows personnel, consultants, contractors, and Board Members to share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, the employee is encouraged to speak with the CEO. Supervisors and managers are required to report violations or suspected violations of the Code of Ethics to the CEO, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, waste, abuse or other such wrong doings personnel, consultants, contractors, and Board Members should immediately contact the CEO.

Compliance Officer: The Compliance Officer for the reporting policy is the CEO. The Compliance Officer is responsible for ensuring the investigation and resolution of all reported complaints and allegations concerning violations of law or conduct and, at his or her discretion, shall advise the Board of Directors. The Compliance Officer will annually report to the Board of Directors on compliance activity.

Acting in Good Faith: Anyone filing a complaint concerning a violation or suspected violation of conduct or law must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code of Ethics. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality: Reports of violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Processing Reported Violations: The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within 5 business days and complete a final report of the investigation within 15 days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation. Reports shall be sent by fax, letter, scan, or in person (by appointment) to: Darla Kim, darlakim.dar@outlook.com, 626-676-2216 or 14252 Culver Dr. STE A #523 Irvine, CA. 92604. DAR encourages everyone to be involved in advocacy. Whenever possible programs should encourage and facilitate our staff and participant interaction with organizations, entities, activities that help the community, promote education,



interact with and support first responders, and promote the welfare of others. Staff shall not act as a witness to documents such as Power of Attorney, guardianship, advance directives, and/or agency contracts. Personnel are authorized to countersign documents such as intake forms, authorizations (i.e., release of information form), action or behavioral plans, etc. as directly related to their job duties. All contractors, staff, and Board Members must sign an acknowledgement of having received the Code of Ethic and receive training annually. The community and the people we serve and employ trust DAR based on its long-established reputation and integrity. Any misdeed, illegal activity, or appearance of impropriety impacts negatively upon all of us. To maintain that trust, we agree to voluntarily comply with the guidelines and recommendations set forth in the document.

CORPORATE RESPONSIBILITY

Corporate responsibility is encouraged at all levels of the organization. Corporate responsibility demonstrates that our organization stands for ethical practices, values, and the agency's mission. Corporate responsibility assists in advocating for the persons served; promoting ethical business practices, developing efficient and organized efforts; and considering the impact of the organizational activities on persons served, personnel, other stakeholders, and the community.

FINANCIAL REPORTING AND BUSINESS MANAGEMENT PRACTICES

We recognize that financial reporting and an integrated system of internal controls are key responsibilities of our CEO, Organization Accountant and Board Treasurer. We believe that periodic review of our financial status by our Board of Directors is essential and an integral part of their duties. We further recognize that an annual independent examination and assessment of our finances under the supervision of our Audit Committee is a key element in maintaining our credibility and ensuring the safeguarding of our assets.

Advocacy: DAR advocates for persons served, personnel, and other stakeholders. Advocacy efforts include conducting and participating in public education or activities that promote the elimination of discrimination towards people with disabilities. DAR promotes a people first concept. Advocacy includes speaking with and in support of the community as well as specific individuals. Advocacy is reflected in the person-centered concept and the team approach to planning persons served vision of his or her desired future and outcomes.

Board of Directors: The Board of Directors of DAR will provide leadership in its example of ethical governance of the corporation. Board members commit to the highest standards of professional ethics, responsibility, integrity, and lawfulness. On an annual basis DAR's Board of Directors and key staff will individually review and adopt



the Board conflict of interest policy and the individual statement disclosing any actual or potential conflict of interest. On an annual basis DAR's Board of Directors will review and adopt the Corporate Responsibility and Code of Ethics policy. It is the responsibility of each Director to disclose any conflicts of interest to the entire Board whenever a conflict arises or any business matter which may be brought to the Board of Directors for discussion or action. Any allegation of violation of the Code of Ethics by a Board Member will be reported in writing to the Board's President or in the case of a violation by the Board President the violation will be reported to the Board's Treasurer within 10 working days. A final disposition will be recorded within 15 working days.

Financial Statements: We reaffirm our responsibility to report the financial position, results of operations, and cash flow of the organization in accordance with generally accepted accounting principles through financial statements to our Audit Committee and Board of Directors at least quarterly.

Internal Controls: We have an integrated system of internal control, designed to provide reasonable assurances that we will attain the following:

- Effectiveness and efficiency of operation, including the safeguarding of assets
- Reliable financial statements
- Compliance with applicable laws and regulations
- We provide an annual assessment of the internal control system to our Audit Committee and Board of Directors.

Annual Audit: We will engage an independent accounting firm to conduct an examination of our financial statements. The independent accounting firm will conduct its audit in accordance with generally accepted accounting and auditing principles (GAAP). The financial statements of the Corporation shall be audited or have a financial review annually by a firm of independent certified public accountants who shall be chosen by the CEO. To avoid conflict of interest, the Board President, CEO, and Treasurer, or any other member of the Board cannot have worked for the auditing firm at least one year preceding the audit or review. The auditors will examine our financial statements and internal control assessment then report on their examination and recommendations for changes in the financial statements, reporting practices, or internal controls. This report will be provided directly to our CEO and Board of Directors.

Contractual Relationships: DAR will maintain its relationships with individuals and entities with whom it has established or is considering establishing a contractual relationship in a legal and ethical manner. Conflicts of interest with any entities must be declared. A copy of the Code of Ethics for DAR shall be provided to all consultants, and they will be required to adhere to the Code of Ethics upon approval of their contract. The Board President/CEO along with the Treasurer, are the only individuals who have authority to negotiate and sign contracts and contingencies for DAR. No other employee has the authority or right to negotiate or sign contracts unless specifically designated by the Board President/CEO.

Whistle Blower Protection: In accordance with laws governing nonprofit corporations, DAR's whistle blower policy and procedures, encourages employees to report any financial improprieties. Employee reports of improprieties will be taken seriously and



investigated promptly. Employees bringing such reports will not be subject to retaliation or adverse action based on the disclosure of the complaint. DAR is committed to the establishment, implementation, and maintenance of a corporate compliance to ensure ongoing monitoring and compliance with all legal and regulatory requirements. The organization will emphasize:

- Prevention of wrongdoing whether intentional or unintentional.
- Immediate reporting and investigation of questionable activities and practices without consequences to the reporting agency and;
- Timely correction of any situation that puts DAR, its leadership, personnel, funding sources, or persons served at risk.

Employees have the responsibility to report any wrongdoing to their respective Supervisor and CEO. Any employee may report issues of fraud, waste and/or abuse. The CEO will proceed as appropriate.

Conflict of Interest: We have a conflict-of-interest policy governing our Board Members, employees, and volunteers. We agree that a conflict of interest arises when a Board Member, consultant, contractor, or employee is influenced by personal considerations, including but not limited to financial considerations, while performing work for DAR. All board members, employees, consultants, and contractors should disclose any activity or relationship which may be perceived as a conflict of interest and a record of that disclosure should be maintained.

Document Destruction: DAR has a written document retention and destruction policy based on legal requirements. By law, certain documents, such as- financial records, contracts, real estate records, and employee records, must be archived according to specific guidelines. The policy also states it is illegal to alter, cover up, falsify, or destroy any document to prevent its use in an official proceeding such as a federal investigation. The policy will include guidelines for electronic mail and voice mail.

Certification of Form 990: The CEO of DAR will sign Internal Revenue Service Form 990 to attest to the accuracy and completeness of its contents as well as to the accuracy of financial reports utilized during the year and in preparation of the Form 990. The Financial statements and Form 990 will not contain any untrue material statements for facts and will not be misleading in their presentation. DAR has contracted an outside entity, The Foundation Group, to assist in filing of its annual 990.

CONDUCT IN REGARD TO FISCAL MANAGEMENT

The conduct of all Board Members, personnel, and contractors of DAR has an impact on our ability to manage our financial resources and serve the community. To strengthen our ability to comply with the Code of Ethics, we will ask each member of the staff, Board, and contractors agree to conduct himself or herself in a manner that promotes DAR's corporate culture, values, and ethical behaviors that include:



- Operating in a manner that upholds the integrity of DAR and ensures public and corporate trust.
- Upholding all applicable laws and regulations and furthering the ability of DAR to accomplish our mission.
- Being a responsible steward of the resources of DAR.
- Recognizing if you are being asked to do something that might be illegal, immoral, or unethical.
- Consulting others if you are presented with a dilemma on an issue.
- Deciding on a course of action, determining your responsibility, reviewing all relevant facts and information, and referring to all applicable DAR policies, procedures, and standards.
- Considering whether an action goes against legal, ethical, moral, and professional standards.

TRAINING/EDUCATION:

Employee: Each employee will receive initial training on the Code of Ethics as part of his or her orientation process. Each employee will be encouraged to ask questions throughout the training to ensure that he/she understands the Code of Ethics. Each employee will complete and sign an acknowledgement that they have read the DAR Code of Ethics. A copy of which will be maintained in their personnel file. There will be an annual refresher training provided directly to employees, during which they will be encouraged to ask questions and receive any necessary clarification.

Board: Each board member will be provided with a copy of the Code of Ethics policy at the time of their initial orientation to the board. A copy of the Code of Ethics will be maintained in the board manual. Each Board member will participate in a review of the Code of Ethics, receive a copy, and sign an acknowledgement at least annually.

Public: A copy of this Corporate Compliance Accountability PNP which includes the Code of Ethics is posted on the agency web site.