

WHISTLEBLOWER POLICY

- I. Policy Statement. The Community Foundation Code requires trustees, advisory board members, volunteer, officers and employees to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of The Community Foundation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.
 - a. No Retaliation: No trustee, advisory board member, volunteer, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to disciplinary action up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within The Community Foundation prior to seeking resolution outside The Community Foundation.
 - b. Acting in Good Faith: Anyone filing a complaint concerning a violation or suspected violation of the Code according to the Whistleblower Policy, must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. 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 with possible disciplinary consequences to the employee(s).
 - c. Confidentiality: Violations or suspected violations may be submitted on a confidential basis by any employee or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the needs to conduct an adequate and thorough investigation.

- II. Procedures
 - a. Reporting Responsibility: Each reporting individual has an obligation to report what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by The Community Foundation, its officers, directors, employees, volunteers, agents or other representatives. Reporters must also notify The Community Foundation if an action needs to be taken for The Community Foundation to follow law or policy or generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:



- i. Providing false or misleading information on The Community Foundation's financial documents, grant reports, tax returns or other public documents;
 - ii. Providing false information to or withholding material information from The Community Foundation's auditors, accountants, lawyers, directors or other representatives responsible for ensuring The Community Foundation compliance with fiscal and legal responsibilities;
 - iii. Embezzlement, private benefit, or misappropriation of funds;
 - iv. Material violation of The Community Foundation policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention;
 - v. Facilitation or concealing any of the above or similar actions.
- b. Reporting Violations. The Code addresses The Community Foundation's open-door policy and suggests that employees share their questions or concerns with someone who can address them properly:
- i. In most cases, an employee's supervisor/manager is the first line of communication when addressing a concern.
 - ii. Supervisors and managers are required to report suspected violations of the Code to the Chair of The Community Foundation's Board of Trustees.
 - iii. If an employee is not comfortable speaking with their supervisor/manager or is not satisfied with their response, the best person to speak with would be the Director of Employee Engagement for The Community Foundation.
 - iv. Any employee may also report any concern about the financial or accounting policies of The Community Foundation to the Chair of The Community Foundation's Finance and Audit Committee.
 - v. Directors and other volunteers may submit concerns to the President/CEO or the Board Chair. Whenever practical, reports should be in writing.
- c. Handling of Reported Violations. The Director of Employee Engagement will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken, if warranted by the findings during the investigation. The Community Foundation reporting channel:
- i. Employee's supervisor / manager
 - ii. Director of Employee Engagement (human resources officer)
 - iii. Chair of Finance and Audit Committee of the Board
 - iv. President and Chief Executive Officer
 - v. Chair of the Board of Trustees



- III. Conflicts of Interest. If the complaint involves the President/CEO, the Board Chair, or anyone charged with investigating the report, the involved individual(s) will not be permitted to participate in the consideration of the complaint or determine the action to be taken in response. If the board chair has a conflict of interest, the investigation will be assigned by the next individual on the following list without a conflict of interest: governance committee chair, audit chair or President and CEO.