

**GREATER GRAND ISLAND COMMUNITY FOUNDATION
OPERATIONAL POLICIES MANUAL**

SUBJECT: WHISTLEBLOWER POLICY

POLICY/PROCEDURE NO. 110

ORIGINATION DATE: 7/2007

REVISION DATE: 2/9/2009, 7/2013

APPROVED BY BOARD OF TRUSTEES: 8/19/2013

POLICY

This policy establishes procedures to receive and respond to internal and external good faith complaints about violations of the law, ethics or organizational policy or other misconduct by anyone with an interest in the Foundation. This policy ensures the receipt, retention and treatment of complaints regarding suspected financial impropriety or misuse of the Foundation's resources. The Foundation is committed to lawful and ethical behavior in all of its activities and requires trustees, volunteers and employees to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. This policy is applicable to all Board Trustees, employees, volunteers or other interested parties.

The **objectives** of the Foundation Whistleblower Policy are to establish policies and procedures to:

- prevent or detect and correct improper activities
- encourage each trustee, employee and volunteer (reporting individual) to report what he or she in good faith believes to be a material violation of law or policy or questionable accounting or auditing matter
- ensure receipt, documentation, retention of records and resolution of reports received under this policy
- protect reporting individuals from retaliatory action.

PROCEDURE(S)

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 its officers, trustees, employees, volunteers, agents or other representatives. Reporters must also notify if an action needs to be taken in order for the Foundation to be in compliance with law or policy or with generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- providing false or misleading information on the Foundation financial documents, grant reports, tax returns or other public documents;
- providing false information to or withholding material information from the Foundation's auditors, accountants, lawyers, trustees or other representatives responsible for ensuring the Foundation compliance with fiscal and legal responsibilities;
- embezzlement, private benefit or misappropriation of funds;
- material violation of the Foundation policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention;
- discrimination based on race, gender, sexual orientation, ethnicity and disability;
- facilitation or concealing any of the above or similar actions.

Reporting Concerns:

Employees

Whenever possible, employees should seek to resolve concerns by reporting issues directly to the CEO as needed until matters are satisfactorily resolved. However, if for any reason an employee is not comfortable speaking to the CEO or does not believe the issue is being properly addressed, the employee may contact the

Board Chair. Whenever practical, reports should be in writing.

Trustees and Other Volunteers

Trustees and other volunteers may submit concerns to the CEO or directly to the Board Chair. Concerns may be submitted anonymously. Because it is impossible to seek additional information from a reporting individual about anonymous reports, it is essential that such reports contain as much specific information as possible.

Handling of Reported Violations

The Foundation will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the CEO of the Foundation to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem. The Foundation staff will issue a full report of all matters raised under this policy to the Executive Committee. The Executive Committee may conduct a further investigation upon receiving the report from the CEO.

For matters reported directly to the Board Chair, the Executive Committee shall promptly (generally within five business days) acknowledge receipt of the complaint to the complainant if the identity of the complainant is known and conduct an investigation to determine if the allegations are true and whether the issue is material and what, if any, corrective action is necessary. Upon the conclusion of this investigation, the Board Executive Committee shall promptly report its findings.

Authority of Board of Trustees

The Executive Committee shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators or any other resource that the Executive Committee reasonably believes is necessary to conduct a full and complete investigation of the allegations.

No Retaliation

This Policy is intended to encourage and enable trustees, volunteers and employees to raise serious concerns within the Foundation for investigation and appropriate action. With this goal in mind, no trustee, volunteer or employee who, in good faith, reports a concern shall be threatened, discriminated against or otherwise subject to retaliation or, in the case of an employee, adverse employment consequences as a result of such report. Moreover, a volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Depending on the circumstances, such conduct may also give rise to other actions including civil or criminal lawsuits.

Confidentiality

Reports of concerns and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, the Foundation cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by the Foundation staff, trustees or others involved with the investigation of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to the Foundation employees, may

result in discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions including civil or criminal lawsuits.