



Whistleblower Policy

The intent of the whistleblower policy is to:

- Prevent or detect and correct improper activities.
- Encourage reporting individuals (e.g., staff, board member and volunteers) to report what he or she reasonably believes to be a material violation of law or policy or questionable accounting or auditing matter by the Foundation.
- Ensure the receipt, documentation, retention of records and resolution of reports received under this policy.
- Protect reporting individuals from retaliatory action.

Reporting Responsibility. Reporting individuals have an obligation to report promptly what he or she reasonably believes is a material violation of law or policy or any questionable accounting or auditing matter by the Foundation, its employees, board members, volunteers, agents or other representatives. A reporting individual must also notify the Foundation 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.

Employees. Whenever possible, staff should seek to resolve concerns by promptly reporting issues directly to his/her supervisor. However, if for any reason an employee is not comfortable speaking to the supervisor or does not believe the issue is being properly addressed, the employee may contact the CEO or CFO/Administration Director or the president of the board of directors. If an employee does not believe that these channels of communication can or should be used to express his/her concerns, an employee may contact the chair of the Foundation's finance committee or audit committee, as appropriate. Whenever practical, reports should be in writing.

Handling of Reported Violations. The Foundation will investigate all reports filed in accordance with this policy with due care and promptness. The person reviewing the report shall promptly (generally within five business days) acknowledge receipt of the complaint to the Reporting Individual if the identity of the reporting individual is known. 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 CEO or Foundation staff will issue a full report of all matters raised under this policy to the board president. If necessary, the board president will request the audit committee conduct a further investigation upon receiving the report.

For matters reported directly to the board president or the chair of the audit committee, that individual shall promptly (generally within five business days) acknowledge receipt of the complaint to the reporting individual if the identity of the reporting individual is known. The board president or chair of the audit committee shall thereafter promptly conduct an investigation to determine if the allegations are true, whether the issue is material, and what if any corrective action is necessary. Upon the conclusion of this investigation, the board president or chair of the audit committee shall promptly report its findings to the board of directors.

Authority of Audit Committee. The board president or audit 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 they reasonably believe is necessary to conduct a full and complete investigation of the allegations.

No Retaliation. This whistleblower policy is intended to encourage and enable employees, board members and volunteers to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no employee, board member or volunteer 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, an employee, board member or volunteer 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 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 Foundation staff, directors, 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 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.