

Whistleblower Protection Policy

The Foundation is the beneficiary of a public trust – to use its resources (financial assets, staff, time, expertise) effectively and efficiently to accomplish its mission. As such, the Foundation and its board and staff, must comply with all government laws and regulations, must act in an ethical manner and must implement and then follow its own policies and procedures. Such policies and procedures should represent the pinnacle of sound business and fiduciary standards.

The following procedure should be used when a board, committee or staff member (reporting person) has a reasonable, good-faith belief that the Foundation, a board or committee member or another staff member has committed an illegal and/or unethical act. The procedure may also be used for a violation of Foundation policy when the reporting person does not believe the grievance procedures outlined in the Employee Handbook will resolve a possible serious violation (see the following definitions).

If a reporting person becomes aware of or has a reasonable good-faith belief that an illegal or unethical act or a serious violation of Foundation policy has occurred, the reporting person should report the matter in writing to the chair of the Foundation's Board of Directors. If an allegation involves the board chair, the report should be directed to the vice chair of the board. The names of the board chair and vice chair are available on the Foundation's website. The board chair (or vice chair) will have the responsibility to initiate and complete a fair and timely investigation, determine the use of outside professionals, including legal counsel, and take appropriate action in response to the report. Reports should contain enough information to substantiate the concern and allow for an appropriate investigation. Reports may or may not be submitted anonymously.

All reports will be received and acted upon in confidence to the maximum extent possible, given legal requirements and the need to gather facts, conduct an effective investigation and take necessary corrective action.

Upon completion of the investigation, the Foundation will take appropriate remedial and disciplinary action against any board, committee or staff member who has committed an illegal or unethical act or violated Foundation policy, as it deems justified by the circumstances, including possible termination from board membership or employment, seeking restitution, removal from office, or criminal prosecution. The Foundation may take such disciplinary action even though a person accused of an illegal or unethical act or a violation of Foundation policy cooperates with the investigation.

Upon completion of the investigation, a representative of the Foundation will communicate to the reporting person, if known, the results of the investigation and, if the report is found to have merit, that the Foundation has taken appropriate action to address the matters reported. In the case of any good faith report, the reporting person, if known, should be thanked for making the report.

The Foundation will not retaliate or tolerate retaliation by a board, committee or staff member, whether direct or indirect, against a reporting person who makes a good-faith report. The reporting person must use sound judgment and refrain from making an accusation that does not have a factual basis. A reporting person who intentionally makes a false report will be subject to disciplinary action up to and including termination.

The Foundation's president and CEO is charged with the appropriate initial and follow-up training of board and staff members to ensure compliance with this policy.

Definitions:

Illegal act – a violation of government (federal, state or local) law and/or regulations. Illegal acts include, but are not limited to:

- 1) Fraud through:
 - a) Providing false or misleading financial information to a government official, a person or entity that contracts with the Foundation or the Foundation's auditors.
 - b) Theft or misuse of Foundation assets (funds or time) such as embezzlement, or inducing payment for goods or services not received by the Foundation.
- 2) Self-dealing, private inurement and/or private benefit (i.e. using Foundation assets for personal gain or benefit).
- 3) Failing to comply with employment laws.

Unethical act (*) – behavior or conduct which is contrary to that which is generally accepted as morally good or right. An unethical act includes, but is not limited to:

- 1) Lying
- 2) Cheating
- 3) Dishonesty
- 4) Lack of respect for others, lack of fairness
- 5) Knowingly providing incomplete or false information to a decision maker
- 6) Knowingly not following the Foundation's conflict of interest policy
- 7) Providing false information about the Foundation to the public

Violation of Foundation policy (*) – not following a policy established by the board or executive staff. A violation of Foundation policy includes, but is not limited to:

- 1) Violation of a policy outlined in the Employee Handbook

- 2) Violation of a board or committee approved policy
- 3) Exceeding established limits for the approval of a financial transaction
- 4) Providing false information about the Foundation to the public
- 5) Violation of a provision of the Foundation's Articles of Incorporation or Bylaws
- 6) Conduct which is embarrassing to the Foundation

* An unethical act or violation of Foundation policy must sometimes be judged by a reporting person in terms of frequency and severity. For example, one act of unethical behavior may possibly be dealt with differently than frequent unethical acts. And a minor violation of Foundation policy may be dealt with differently than a major violation. The reporting person must use sound judgment in bringing forth an accusation. The board chair, vice chair, board and staff are all encouraged to consider whether or not the grievance policy in the Employee Handbook should first be used for resolution of a policy violation.