



## **Reporting Ethical Concerns – Whistleblower Policy**

The Foundation is committed to lawful and ethical behavior in all of its activities and requires that its directors, management, employees and consultants conduct themselves in a manner that complies with all applicable laws and policies. Set forth below is the Foundation's policy with respect to reporting good faith concerns about the legality or propriety of Foundation actions or plans.

### **Reporting Concerns and Investigation Policies**

If an employee or a director of the Foundation has a good faith concern regarding the legality or propriety of any action contemplated to be taken or taken by the Foundation or another employee or representative of the Foundation, or a good faith belief that action needs to be taken in order for the Foundation to be in compliance with laws, policies or ethical standards, he or she (the "reporting person") should immediately discuss the situation with his or her supervisor, the Director of Human Resources, the Director of Finance or the Director of Operations.

Reports of unlawful or unethical conduct may be made in writing or orally, but should contain all of the pertinent details to allow an inquiry into the matter to begin. The Foundation will investigate these reports with care. The Foundation cannot promise complete confidentiality in the investigation, but it will act as discretely as reasonably possible, given legal requirements and the need to gather additional facts, conduct an effective inquiry and take necessary, appropriate responsive action.

If after reporting the matter, the reporting person believes that his or her concerns have not been adequately addressed, the reporting person may then report the matter to another member of executive management, including the Executive Director or a member of the Board of Directors.

Any report to the Executive Director or a Board member must be in writing and must identify the steps previously taken to report the matter.

The Foundation will take remedial and disciplinary action it deems justified by the circumstances, including the possibility of immediate termination of employment, actions to seek restitution, or reporting the matter to a law enforcement agency for possible criminal prosecution. The Foundation may take action against a person who has engaged in unlawful or unethical conduct even if that individual cooperated with the investigation. The Foundation may decide not to share the results of an inquiry with the reporting person, depending on the circumstances and the requirements of applicable law.

## **No Retaliation**

The Foundation will not discharge, threaten or discriminate against a reporting person in any manner for his or her reporting in good faith what he or she perceives to be a wrongdoing, violation of law or policy, or other unethical or illegal conduct. The Foundation will impose disciplinary measures, up to and including termination, against anyone who threatens or retaliates against a reporting person who makes such a good faith report. The Foundation may take action against any individual who files a complaint without having a good faith belief in the truth of the matters reported.

## **Illustrative Types of Concerns**

The following is a non-exhaustive list of the kinds of improprieties that should be reported:

- Supplying false or misleading information on the Foundation's financial or other public documents, including its tax return (Form 990-PF);
- Providing false information to or withholding material information from the Foundation's auditors or directors;
- Embezzlement, self-dealing, private inurement (i.e., Foundation earnings inuring to the benefit of an individual) and private benefit (i.e., Foundation assets being used for personal gain or benefit);
- Payment for services or goods that are not rendered or delivered;
- Violations of other policies of the Foundation; and
- Facilitating or concealing any of the above or similar actions.