**Community Foundation of Tompkins County, Inc.**

**Whistle Blower Policy**

The Community Foundation of Tompkins County’s goal is to maintain the highest standards of personal and professional integrity, conduct and ethics. The success of the Community Foundation depends upon public confidence, credibility and broad public support. The action of the Community Foundation’s board of directors, employees, consultants and volunteers directly impact the Community Foundation standing among donors, professional advisors and grantees.

The Community Foundation is committed to lawful and ethical behavior in all of its activities and requires board members, volunteers, employees and consultants to act in accordance with all applicable laws, regulations and policies and to observe high standards of organizational and personal ethics in the conduct of their duties and responsibilities.

The Whistle Blower Policy demonstrates the principles and practices that are considered crucial to maintaining success and excellent standing in the community. Every member of the board of directors, as well as all employees, consultants and volunteers are expected to understand and abide by this policy in its application to Foundation operations.

Staff, board members, consultants and volunteers are encouraged to report suspected fraudulent or dishonest conduct pursuant to the procedures set forth below. The Community Foundation will carefully investigate allegations of impropriety in the use of Foundation resources, property, by employees, consultants, vendors and volunteers. The Community Foundation will take appropriate corrective action to change policies and procedures to diminish potential impropriety as well as disciplinary action, and/or civil and/or criminal prosecution when warranted.

**OBJECTIVES**

The objectives of the Foundation's Whistle blower Policy are to establish policies

and procedures to:

•prevent or detect and correct improper activities

•encourage each Foundation board member, employee, consultants and volunteer to report what he or she ingood faith 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**

Each 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 Foundation, its board of directors, employees, consultants, volunteers, agents or other representatives. Reporting individuals 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. 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's 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, board of directors or other

representatives responsible for ensuring Foundation compliance with

fiscal and legal responsibilities;

•pursuit of benefit or advantage, embezzlement, private benefit, or misappropriation of funds;

 material violation of Foundation policy, including among others,

confidentiality, conflict of interest, whistle blower, ethics and document

retention;

•forgery, alteration or unauthorized destruction of documents or electronic records

•violation of Federal, New York, or local laws, rules, or regulations;

•facilitation or concealing any of the above or similar actions

**REPORTING PROCEDURE**

Reporting individuals may submit concerns to the Executive Director or directly to

the chair of the Financial Administration Committee. If the reporting individual is not comfortable reporting to either of these individuals or if he/she does not believe the issue is being properly addressed, he/she should report directly to the board chair.

Individuals are encourage to report the concern verbally so that the person accepting the report can ask clarifying questions in order to ensure that the concern is fully understood.

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.

**REASONABLE CARE**

Reasonable care should be taken in dealing with suspected misconduct to avoid:

* Baseless allegations
* Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
* Violation of any person’s rights under law

A supervisor who becomes aware of suspected misconduct should:

* Not contact the suspected person(s) to further investigate the matter on their own or demand restitution
* Not discuss the situation with anyone other than the Executive Director, the Chair of the Financial Administration Committee or the Chair of the Board of Directors
* Direct all inquiries from any attorney to Foundation counsel or designee
* Direct all inquiries from any media or any other person to the Executive Director or the Chair of the Board of Directors

**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 are unsubstantiated, and are 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.

**INVESTIGATION PROCEDURE**

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 Executive Director to determine if the allegations are true, whether the issue is material and what, if any, corrective action is necessary. The Executive Director 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 Executive Director. Upon the conclusion of this investigation, the Executive Committee shall promptly report its findings to the Board of Directors.

For matters reported directly to the Financial Administration Committee chair or 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 Executive Committee shall promptly report its findings to the Board of Directors.

Generally whistle blower complaints will only be shared such that the Foundation can conduct an effective investigation, determine what corrective actions need to taken and, in appropriate cases, consult with and refer to law enforcement. Should employment disciplinary or legal action be taken against a person(s) as a result of a whistle blower complaint, such person(s) may also have the right to know the identity of the whistle blower.

**NO RETALIATION PLEDGE/WHISTLE BLOWER PROTECTION**

This Whistle blower Policy is intended to encourage and enable board members, volunteers, and employees to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no board members, 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 shall be subject to adverse employment consequences as a result of such report.

Whistle blowers who believe that they have been retaliated against may file a written complaint with any member of the Executive Committee. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated.

This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action in the usual scope of their duties and based on valid performance related factors or change in staffing resources.

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.

Complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by circumstances and the law and shared only with those who have a need to know.