

Open, truthful and honest communications and operations are always in the best interest of the community and the Community Foundation of Grant County, Indiana, Inc. In accordance with the Sarbanes-Oxley Act, which makes it a crime to punish anyone reporting improper activities, this policy provides a mechanism for volunteers, the general public or employees to anonymously report concerns regarding questionable or dishonest behavior, fraud, internal control, or accounting matters.

The Community Foundation of Grant County, Indiana's (the "Foundation") internal controls and operating procedures are intended to detect and to prevent or deter improper activities. However, even the best systems of control cannot provide absolute safeguards against irregularities. Intentional and unintentional violations of laws, regulations, policies and procedures may occur. The Foundation has a responsibility to investigate and report to appropriate parties, allegations of suspected improper activities and the actions taken by the Foundation.

A "whistleblower" is a person or entity making any good faith communication that discloses, or demonstrates an intention to disclose, information that may provide evidence of an improper activity or condition. The whistleblower's role is as a reporting party. They are not investigators or finders of fact, nor do they determine the appropriate corrective or remedial action that may be warranted.

Reports of allegations of suspected improper activities are encouraged to be made in writing so as to assure a clear understanding of the issues raised. Such reports should be factual rather than speculative or conclusory, and contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of preliminary investigative procedures.

Retaliation against the whistleblower, who in good faith reported the violation or activity, including but not limited to firing, demotion, suspension, harassment, failure to consider the employee for promotion, or any other kind of discrimination, is strictly prohibited.

Reports of allegations of suspected improper activities may be given to the Executive Director or to the President of the Executive Committee of the Board of Directors. The Executive Director will forward all allegations to the President. Protection of a whistleblower's identity will be maintained to the extent possible within the legitimate needs of the investigation and the law. Should the whistleblower self-disclose his or her identity, the Foundation will no longer be obligated to maintain such confidence.

Anonymous whistleblowers must provide sufficient corroborating evidence to justify the commencement of an investigation. An investigation of unspecified wrongdoing or broad allegations will not be undertaken without verifiable evidentiary support. Because investigators are unable to interview anonymous whistleblowers, it may be more difficult to evaluate the credibility of the allegations and therefore, less likely to cause an investigation to be initiated.

The Executive Committee is responsible for:

- Assuring the proper investigative channels are utilized according to appropriate expertise and jurisdiction and that the plan to address the reported improper activity or condition is appropriate to the circumstances;
- Assuring that all appropriate Foundation officials are apprised of the allegations as necessary;
- Ensuring that appropriate resources and expertise are brought to bear to cause the timely and thorough review of reports of allegations of suspected improper activities or conditions;
- Ensuring that there are no conflicts of interest on the part of any party involved in the specific investigation;
- Monitoring significant elements and progress of investigations to ensure that allegations are timely and thoroughly addressed; and
- Coordinating and facilitating in an advisory capacity the corrective and remedial action that may be initiated.
- Acknowledging to the complainant (if known) that the concern was received, indicating how the matter will be dealt with and giving an estimate of the time needed before a final response is known.

The volunteers and employees have a duty to cooperate with investigations initiated under this policy. Without fear of reprisal.

Board Adopted: October 20, 2016

Compliance Committee Last Revised Recommendations: October 5, 2016