Lapeer County Community Foundation
Whistleblower Policy
Adopted 030916 - Revised 061417

PURPOSE
It is the purpose of the Lapeer County Community Foundation (the Foundation) that its operations are conducted according to the highest standards of business and personal ethics and integrity, and that all persons associated with the Foundation, including but not limited to its officers, trustees, employees, consultants, volunteers, and agents avoid situations that might conflict with their responsibilities on behalf of the Foundation. To that end, all officers, trustees, employees, consultants, volunteers and agents of the Foundation must practice honesty and candor. This policy addresses the submission by such officers, trustees, employees, consultants, volunteers, and other agents of complaints, concerns, and suspected violations in regard to applicable laws and regulations.

SCOPE
All officers, trustees, employees, temporary employees, consultants, volunteers, donors, current and potential grantees, and other agents (each, a “Reporting Individual”) are covered by the scope of this policy and its guidelines.

POLICY
The objectives of the Foundation’s Whistleblower Policy are to establish policies and procedures to prevent or detect and correct improper activities, encourage each Reporting Individual to report what he or she in good 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, and protect Reporting Individuals from retaliatory action.

Each Reporting 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 officers, trustees, employees, volunteers, agents or other representatives. Reporters 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, directors or other representatives responsible for ensuring Foundation compliance with fiscal and legal responsibilities;
- embezzlement, private benefit, or misappropriation of funds;
- material violation of Foundation policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention;
- facilitation or concealing any of the above or similar actions
REPORTING CONCERNS & PROCEDURES

It is difficult to list every possible area of non-compliance, so Reporting Individuals are encouraged to discuss any questionable issue or observation with the appropriate Foundation representative, as discussed below, who will review the situation.

Employees, Temporary Staff, and Consultants
Whenever possible, employees should seek to resolve concerns by reporting issues directly to his/her manager or to the next level of management as needed until matters are satisfactorily resolved. However, if for any reason an employee is not comfortable speaking to a manager or does not believe the issue is being properly addressed, the employee may contact the Foundation’s Executive Director or Chair of the Board of Trustees (together with any supervisor, each a “Designated Official”). Whenever practical, reports should be in writing.

Managers are required to report suspected fraudulent or dishonest conduct to the Executive Director or Chair of the Board of Trustees. While managers are expected to exercise reasonable care to avoid baseless allegations, they should not conduct their own investigations. Managers should avoid discussing the suspected conduct with anyone other than the Foundation’s Executive Director or Chair of the Board of Trustees.

Trustees, Officers, Volunteers, Donors, Grantees, and Agents
Trustees, officers, volunteers, donors, current and potential grantees, and any other agents may submit concerns to the Executive Director or the Chair of the Board of Trustees (“Designated Official”). Whenever practical, reports should be in writing.

SUBMISSION OF REPORTED VIOLATIONS

A Reporting Individual may express concerns, whether openly, confidentially or anonymously, either verbally or in writing. A Reporting Individual is encouraged to initially report the concern verbally so that the Designated Official receiving the complaint can ensure that the concern is fully understood. A verbal complaint will be confirmed in writing once it has been received. Additionally, the Reporting Individual may choose to submit to a Designated Official a written report instead, which may contain specific information as to the time, date and nature of the reported activity.

Concerns reported anonymously will be investigated to the extent possible. However, anonymity could become an obstacle to full review and resolution of a concern by the Foundation and therefore an individual may be asked to provide certain additional identifying details in order for the Foundation to conduct a thorough investigation of their allegations.

HANDLING OF REPORTED VIOLATIONS

The Foundation will investigate all reports filed in accordance with this policy with due care and promptness. The scope and other details of every investigation will depend on the nature of the report and the related circumstances. Matters reported to the Executive Director may be investigated by the Executive Director. However, the Executive Director shall promptly report the initiation of an investigation to the Chair of the Board of Trustees. Matters reported to the Chair of the Board of Trustees may be referred to the Executive Director for investigation or to the Executive Committee. To protect the privacy of the individuals involved, the Foundation will handle the matter with as much discretion as the circumstances permit. Appropriate corrective action will be taken if called for based upon the facts determined by the investigation.
WHISTLEBLOWER PROTECTION

No Officers, trustees, employees, consultants, volunteers, and agent who makes a report in good faith under this policy shall be threatened, discriminated against or otherwise subject to retaliation. 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. The Foundation will treat retaliation as a separate and independent violation of this policy. Whistleblowers who believe that they have been retaliated against may file a written complaint with a Designated Official.

Other Protected Conduct

Protection under this policy also extends to any officer, trustee, employee, agent, consultant, volunteer or other member of the Foundation community who:

- files, testifies or participates in a proceeding relating to possible fraudulent or dishonest conduct or suspected violations of the law;
- refuses to engage in improper activities that are reportable under this Policy; or
- refuses to carry out a directive in furtherance of fraudulent or dishonest conduct or other violations of law.

ACTING IN GOOD FAITH

Anyone reporting under this policy 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, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense.

CONFIDENTIALITY

Reports, 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, trustees, or others involved with the investigation to individuals not involved in the investigation will be viewed as a serious disciplinary offense.

CONFLICTS OF INTEREST

If the complaint involves the Executive Director, Chair of the Board of Trustees, or anyone charged with investigating the report, the involved individual(s) will not be permitted to participate in the consideration of the compliant or determine the action to be taken in response. In the event that the Chair of the Board of Trustees has a conflict of interest, the investigation will be assigned by the next individual on the following list without a conflict of interest: Vice-Chair of the Board of Trustees, Audit Committee Chair or Executive Director.

[Signature]
Board Chair
6-14-2017

Adopted by the Board of Trustees: Date