



## **ROSE COMMUNITY FOUNDATION WHISTLEBLOWER POLICY**

*(amended August 25, 2023)*

Rose Community Foundation is committed to maintaining a safe environment, free of retaliation. The Foundation requires trustees, committee members, employees, volunteers, consultants, and other representatives to act in accordance with all applicable laws, regulations and policies and to observe high standards of conduct of their duties and responsibilities.

### **Reporting Responsibility**

All Trustees, committee members, and employees are obligated to report what they believe is a violation of law or policy, any questionable accounting or auditing matter, or other fraudulent, unethical, or dishonest conduct by the Foundation, its officers, trustees, employees, volunteers, agents, or other representatives (i.e., to act as a “whistleblower”) pursuant to the procedures set forth in the next section.

When known, 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 information from the Foundation’s auditors, accountants, lawyers, directors, senior leadership or other representatives responsible for ensuring Foundation compliance with fiscal and legal responsibilities;
- embezzlement, private benefit, or misappropriation of funds;
- violation of any Foundation policy, for example and not as a limitation: confidentiality, conflict of interest, whistleblower, and document retention; and
- sexual assault, harassment, or discrimination of any kind, including physical, verbal or written; or
- facilitating or concealing any of the above or similar actions.

### **How to Report**

Trustees or committee members should report any reasonable concern about fraudulent or dishonest use or misuse of Foundation resources or property or any other unethical or dishonest conduct to the Chair of the Audit and Finance Committee, to the Board Secretary, or to the Chair of the Board of Trustees. Employees should report concerns directly to the Chief

Financial Officer, the President and CEO, to the Chair of the Audit and Finance Committee or to the Board Secretary. The names of the persons in these positions and contact information are attached to this document.

Reports should contain enough information to substantiate the concern and allow an appropriate investigation to begin. Whenever practical, reports should be in writing. Reports may be submitted anonymously. Because it is impossible to seek additional information from a reporting individual about anonymous reports, such reports should include as much specific information as possible.

### **Handling of Reported Violations**

The Foundation will investigate all complaints 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. The methods and tools deemed necessary by the circumstances to conduct a thorough investigation may be utilized, for example and not as a limitation, the creation of a board subcommittee or the engagement of outside legal counsel. Matters reported to the President and CEO may be investigated by the President and CEO. However, the President and CEO shall promptly report the initiation of an investigation to the Board Chair. Matters reported to the Board Chair may be referred to the President and CEO for investigation or to the Chair of the Audit and Finance 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.

Reasonable care will be taken in dealing with suspected misconduct to avoid baseless allegations, premature notice to persons suspected of misconduct, disclosure of suspected misconduct to persons not involved with the investigation, and violations of a person's rights under the law.

### **Whistleblower Protection**

Rose Community Foundation will use its best efforts to protect whistleblowers who make a report under this policy against retaliation. Whistleblower complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Whistleblowers who believe that they have been retaliated against for reporting an activity, which that person believes to be fraudulent or dishonest, may file a written complaint about such retaliation with the Chief Financial Officer, the President and CEO, the Chair of the Audit and Finance Committee, the Board Secretary, or the Chair of the Board of Trustees. Any complaint of retaliation, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or reduced salary or wages, will be promptly investigated and corrective action taken, where allegations are substantiated. A volunteer or employee who retaliates against someone who has reported a concern 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. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including

disciplinary action, in the usual scope of their duties based on valid performance-related factors, nor is it intended to preclude disciplinary action against individuals who report baseless allegations.

### **Other Protected Conduct**

Protection under this policy also extends to any trustee, officer, committee member, employee, agent, professional advisor, 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 violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to have been made maliciously, recklessly, with gross negligence, or with the knowledge 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 President and CEO, the Board Chair, or anyone charged with investigating the report, the involved individual(s) will not be permitted to participate in the consideration of the complaint or determine the action to be taken in response. In the event that the Board Chair has a conflict of interest, the investigation will be assigned to the next individual on the following list without a conflict of interest: Chair of the Audit and Finance Committee, Immediate Past Chair, Board Secretary, or President and CEO. Outside counsel may also be contacted, as deemed necessary.

## CONTACT INFORMATION

### Chief Financial Officer:

Gretchen Lenamond

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### President and CEO:

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### Chair of Audit Committee:

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### Board Secretary:

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### Board Chair:

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