



**DEKALB COUNTY  
COMMUNITY  
FOUNDATION**

<b>DCCF Whistleblower Policy and Procedures</b>	<i>Adopted: April 25, 2013</i>
	<i>Amended: January 23, 2014</i>
	<i>Last Approved by the DCCF Board: January 23, 2014</i>

## **REPORTING OF A VIOLATION OF CODE OF ETHICS AND POLICIES**

### **General Purpose**

The DeKalb County Community Foundation (Foundation) is committed to lawful and ethical behavior in all of its activities and requires employees (including temporary), directors, officers, consultants, volunteers, vendors, and other agents to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

### **Scope**

All Foundation employees (including temporary), directors, officers, consultants, volunteers, vendors, and other agents are covered by the scope of this policy and its guidelines.

### **Policy**

It is the responsibility of all those noted in the Scope to comply with this whistleblower policy by reporting violations or suspected violations in accordance with this policy.

The objectives of the Foundation's Whistleblower Policy are to establish policies and procedures to:

- Prevent or detect and correct improper activities;
- Encourage Foundation employees (including temporary), directors, officers, consultants, volunteers, vendors, and other agents (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.

### **Reporting Responsibility**

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, directors, employees, 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, directors or other representatives responsible for ensuring the Foundation's 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;
- Discrimination based on race, gender, sexual orientation, ethnicity, disability, or others protected by law;
- Facilitation or concealing any of the above or similar actions.

## **Reporting Concerns**

### *Employees and Consultants*

Whenever possible, employees or consultants should seek to resolve concerns by reporting issues directly to his/her supervisor or to the next level of management as needed until matters are satisfactorily resolved. However, if for any reason an employee or consultant is not comfortable speaking to a supervisor or does not believe the issue is being properly addressed, the employee or consultant may contact the Executive Director. If an employee or consultant does not believe that these channels of communication can or should be used to express his/her concerns, that person may contact the Foundation Board President. Whenever practical, reports should be in writing.

### *Directors, Officers, Volunteers, Vendors, and Other Agents*

Directors, officers, volunteers, vendors, and other agents may submit concerns to the Executive Director or the Chair of the Governance Committee of the Foundation. 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, they may report directly to the Foundation Board President.

Contact information for the Executive Director or Board President of the Foundation may be obtained from the Foundation's website ([www.dekalbccf.org](http://www.dekalbccf.org)) or by calling the Foundation at 815-748-5383. 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.

### *Handling of Reported Violations*

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 actions, if any, are necessary to correct the problem. The Executive Director will issue a full report of all matters raised under this policy to the Foundation Executive Committee. The Executive Committee may conduct a further investigation upon receiving the report.

For matters reported directly to the Foundation Board President, the President shall promptly (generally within five business days) acknowledge receipt of the complaint to the complainant if the identity of the complainant is known. She/he will then appoint a committee of at least three Board Members to conduct an investigation to

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

### **Authority of Investigating Committee or Staff**

The investigating committee or staff shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that the investigator reasonably believes is necessary to conduct a full and complete investigation of the allegations.

### **No Retaliation**

This Whistleblower Policy is intended to encourage and enable Foundation employees (including temporary), directors, officers, consultants, volunteers, vendors, and other agents to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no Foundation employee (including temporary), director, officer, consultant, volunteer, vendor, and other agent who, in good faith, reports a concern shall be threatened, discriminated against or otherwise subject to retaliation; or, in the case of an employee, adverse employment consequences as a result of such report. 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.

### **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 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 and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

### **Confidentiality**

Reports of concerns, 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, Board Members, or others involved with the investigation to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to employees, may result in reporting to the Foundation Board and discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.