

6.14 Whistleblower Policy The Foundation requires directors, other volunteers, consultants, and employees to observe high standards of business and personal ethics and comply with all applicable laws and regulations in the conduct of their duties and responsibilities.

6.14.1 The CEO shall ensure that the following policy is enforced: Objectives - Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities. This document establishes policies and procedures for:

- a. The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, and other people who interact with the organization, on a confidential and anonymous basis.
- b. The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- c. The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

6.14.2. Reporting Responsibility - Each director, volunteer, employee, agents, or other representatives has an obligation to report in accordance with this Whistleblower Policy

- a. Questionable or improper accounting or auditing matters, and
- b. Violations and suspected violations of The Foundation's governing documents, which include the articles of incorporation, by-laws, board policies and operating policies.

6.14.3. Authority of Governance Committee - All reported Concerns will be forwarded to the Governance Committee in accordance with the procedures set forth herein. The Governance Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

6.14.4. No Retaliation - No director, volunteer, employee or other person who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a director, 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 director or volunteer position or termination of employment.

6.14.5. Reporting Concerns

- a. Employees - Employees should first discuss their Concern with the CEO. If the Concern involves the CEO or, after speaking with the CEO, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Board Chair. Concerns may be also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Governance Committee.
- b. Directors, Volunteers and Others – Directors, volunteers and others should submit Concerns in writing directly to the Board Chair. Contact information for the Board Chair may be obtained from Foundation records or any staff member.

6.14.6. Handling of Reported Violations -

- a. The Governance Committee shall address all reported Concerns. The Chair of the Governance Committee shall immediately notify the Governance Committee members, CEO and Board Chair. The CEO will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns. The CEO will investigate the Concern and prepare a report for the Governance Committee. If the Concern involves the conduct of the CEO directly, the Chair of the Governance Committee will notify the

sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

- b. All reports will be promptly investigated by the CEO or by the Governance Committee, at the discretion of the Governance Committee and Board Chairpersons. Appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern. The Governance Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

6.14.7. Acting in Good Faith - Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of The Foundation's governing documents. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the knowledge that the allegations are false, will be viewed as a serious disciplinary offense.

6.14.8. Confidentiality - Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense.

6.14.9. Communication of this Policy will be handled in the following manner:

- a. Staff members: the policy is included in The Foundation's operating policy manual which is provided to each employee.
- b. Board members: the policy is included in the Board Policy Manual which is made available to each board member and maintained by the staff. It will also be an agenda item in the annual new board member orientation.
- c. Committee members: the policy will be made available to all committee members upon their acceptance of a committee appointment on the committee portal.
- d. Other volunteers and the general public: the policy will be linked to our website: <https://www.inspiringgreater.org/about-us/board-of-directors/>.
- e. The policy will be provided in hard copy form to any requester.