



**COMMUNITY
FOUNDATION**
of Northern Nevada

**COMMUNITY FOUNDATION OF NORTHERN NEVADA
SUSPECTED MISCONDUCT, DISHONESTY, FRAUD, AND
WHISTLEBLOWER PROTECTION POLICY**

I. Purpose

The Community Foundation of Northern Nevada (“Community Foundation”) is committed to the highest possible standards of ethical, moral, and legal conduct. Consistent with this commitment, this policy aims to provide an avenue for employees, members of the Board of Trustees, consultants, and volunteers to raise concerns about suspected misconduct, dishonesty, and fraud and to provide reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith.

II. Reporting Concerns

Every employee, member of the Board of Trustees, consultant, and volunteer is responsible for reporting concerns relating to suspected misconduct, dishonesty, or fraud. Anyone filing a complaint must be acting in good faith and have reasonable grounds for believing the information disclosed indicates misconduct, dishonesty, or fraud. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

To report concerns:

1. Put concerns in writing;
2. Place them in a sealed envelope; and
3. Send them to the President & CEO of the Community Foundation.

If the misconduct implicates the President & CEO, or if the reporting individual is not comfortable speaking with or not satisfied with the response of the President & CEO, report the issue to the Chairperson of the Executive Committee. The envelope should be labeled as follows: “To be opened by the Community Foundation of Northern Nevada Executive Committee Chairperson only.”

If the misconduct implicates the Chairperson of the Executive Committee, the issue should be directed to either the Treasurer or Secretary of the Community Foundation.

Report your concerns as soon as you are aware of them. The earlier a concern is expressed, the easier it is to take action.

III. Investigating Concerns

Following receipt of any complaints submitted, the Community Foundation's Executive Committee will investigate each matter so reported and take corrective and disciplinary actions where appropriate.

The Executive Committee may enlist committee members, employees of the Community Foundation, and/or outside legal, accounting, or other advisors as appropriate to conduct any investigation of complaints regarding financial reporting, accounting, internal accounting controls, auditing matters, or any other form of misconduct, dishonesty, or fraud. In conducting any investigation, the Executive Committee shall make reasonable efforts to protect the confidentiality and anonymity of the complainant. If a complaint is financial in nature, the Executive Committee shall consult the chair of the Audit Committee.

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of the information provided. Further information may be sought from the complainant.

The complainant will receive follow up on their concern within two weeks:

- Acknowledging that the concern was received;
- Indicating how the complaint will be processed;
- Giving an estimate of the time that it will take for a final response;
- Telling them whether initial inquiries have been made; and
- Telling them whether further investigations will follow, and if not, why.

Subject to legal constraints, the complainant will receive information about the outcome of any investigations.

The Executive Committee shall retain as a part of the records of the Committee any such complaints or concerns for a period of at least seven years.

IV. Safeguards

No employee, member of the Board of Trustees, consultant, or volunteer who in good faith reports a violation shall suffer harassment, retaliation, or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This policy is intended to encourage and enable employees, members of the Board of Trustees, consultants, and volunteers to raise concerns within the organization prior to seeking resolution outside the organization.

Additionally, no employee shall be adversely affected because they refuse to carry out a directive which, in fact, constitutes corporate fraud or is a violation of state or federal law.

V. Confidentiality and Anonymity

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and with the law. Every reasonable effort will be made to protect the complainant's identity.

Employees, members of the Board of Trustees, consultants, and volunteers are encouraged to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

VI. Definitions

For purposes of this policy, the definition of misconduct, dishonesty, and fraud includes, but is not limited to:

- Acts which are inconsistent with Community Foundation of Northern Nevada Policies and Procedures;
- Theft or other misappropriation of Community Foundation assets;
- Misstatements or other irregularities in Community Foundation records;
- Incorrect financial reporting;
- Misuse of Community Foundation resources;
- Illegal activities;
- Forgery or alteration of documents; or
- Any other form of fraud.