

Whistleblower Policy

The Hendricks County Community Foundation (HCCF) is committed to lawful and ethical behavior in all of its activities and requires directors, volunteers, consultants, and employees 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.

Whistleblower Policy and Procedures

The objectives of HCCF's Whistleblower Policy are to establish policies and procedures to prevent or detect and correct improper activities, encourage each Foundation director, officer, employee and volunteer 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 HCCF, 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 HCCF, its officers, directors, employees, volunteers, agents or other representatives. Reporters must also notify HCCF if an action needs to be taken in order for HCCF 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 HCCF's financial documents, grant reports, tax returns or other public documents;
- providing false information to or withholding material information from HCCF'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

Employees

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 HCCF's Executive Director or President. Whenever practical, reports should be in writing.

Managers/Supervisors

Managers are required to report suspected fraudulent or dishonest conduct to the Executive Director or President. 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 Executive Director or President.

Directors, Consultants, and Other Volunteers

Directors and other volunteers may submit concerns to the Executive Director or the President. 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

HCCF 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 President. Matters reported to the President may be referred to the Executive Director for investigation or to the Executive Committee. To protect the privacy of the individuals involved, HCCF 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 director, volunteer, or employee 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. HCCF 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 the Executive Director or President.

Other Protected Conduct

Protection under this policy also extends to any director, officer, employee, agent, professional advisor, volunteer or other member of HCCF 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, HCCF cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by Foundation staff, directors, 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, the President, 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 President has a conflict of interest, the investigation will be assigned by the next individual on the following list without a conflict of interest: governance committee chair, finance chair or President and Executive Director.