

Whistleblower Policy
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**HOMER FOUNDATION  
WHISTLEBLOWER POLICY AND PROCEDURE #12-01 v6.28.23**

**POLICY:**

The Homer Foundation requires trustees, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the community foundation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

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

The objectives of the community foundation’s whistleblower policy are to establish policies and procedures to:

- Prevent or detect and correct improper activities
- Encourage all those noted in the scope of the policy 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 community foundation
- Ensure the receipt, documentation, retention of records, and resolutions of reports received under this policy
- Protect reporting individuals from retaliatory action

**PROCEDURE:**

It is the responsibility of all those noted in the Scope of Policy to comply with this whistleblower policy by reporting violations or suspected violations in accordance with this policy. The Whistleblower Policy is available online at [www.homerfoundation.org](http://www.homerfoundation.org).

Reporting individuals must notify the community foundation if an action needs to be taken in order for the community foundation to be in compliance with the law, 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 in the community foundation’s financial documents, grant reports, tax returns, or other public documents
- Providing false information to or withholding material information from the community foundation’s auditors, accountants, lawyers, trustees or other representatives responsible for ensuring the community foundation’s compliance with fiscal and legal responsibilities

- Embezzlement, private benefit, or misappropriation of funds
- Material violation of community 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, Temporary Employees, and Consultants

Whenever possible, individuals 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. If, for any reason, an individual is not comfortable speaking to a manager, or does not believe the issue is being properly addressed, the individual would contact the board chair. Whenever practical, reports should be in writing.

##### Executive Director

The executive director should seek to resolve concerns by reporting issues directly to the board chair, or other officer if needed.

##### Trustees, Other Volunteers, and Agents

Trustees, other volunteers, vendors, and other agents should seek to resolve concerns by reporting issues directly to the Executive Director or to the board chair.

#### HANDLING OF REPORTED VIOLATIONS:

The community foundation will investigate all reports filed in accordance with this policy with due care and promptness. If the complainant is known, they will receive an acknowledgment of the complaint within five business days. The board chair will assign a committee to investigate the complaint to determine if the allegations are true, whether the issue is material, and what actions, if any, are necessary to correct the problem. A full report will be issued to the board on all matters raised under this policy.

##### Authority of the Committee

The committee 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 resources that the committee reasonably believes are necessary to conduct a full and complete investigation of the allegations.

##### No Retaliation

No officers, trustees, employees, including temporary employees, consultants, volunteers, vendors, or agents who in good faith report a violation of the policy shall suffer harassment, retaliation, or adverse employment consequences. An individual 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 and others to raise serious concerns within the community foundation prior to seeking resolution outside the organization.

#### Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the policy. 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.

#### Confidentiality

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.