



GREATER LOWELL COMMUNITY FOUNDATION WHISTLEBLOWER POLICY

Reaffirmed by the Board, March 22, 2012

General

The objectives of the Whistleblower Policy (“Policy”) are to establish policies and procedures for

- Reporting concerns regarding
 - questionable accounting or auditing matters,
 - violation of a state or federal statute,
 - violation or noncompliance with a state or federal rule or regulation,
 - violation of Foundation policies and procedures, or
 - unsafe working conditions or work practices in the exercise of Foundation business, either at the offices of the Foundation or elsewhere by employees, directors, officers, volunteers, and other agents or representatives of the Foundation on a confidential basis
- Receipt, retention, and treatment of complaints received by the Foundation regarding such concerns
- Protection of employees, directors, officers, volunteers and other agents or representatives reporting concerns from retaliatory actions

Reporting Responsibility

Each director, employee, officer, volunteer, or other agent or representative of the Foundation has an obligation to report questionable or improper accounting or auditing matters or other violations as described above, as they may be made aware of the same (“Concerns”). Reports made under this Whistleblower Policy may be made on a confidential or anonymous basis, but all reports should describe in detail the specific facts demonstrating the basis of the report. The Foundation may be unable to fully evaluate a vague or general report that is made anonymously. Other subjects for which the Foundation has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment. This Whistleblower Policy is not intended to provide a substitution for such complaint mechanisms or to provide a means of appeal from outcomes in those other mechanisms.

Authority of Executive Committee

All reported Concerns will be forwarded to members of the Executive Committee in accordance with the procedures set forth in this Policy. The Executive Committee will be responsible for investigating all reported Concerns and making appropriate recommendations regarding those Concerns.

No Retaliation

This Policy is intended to encourage and enable directors, employees, officers, volunteers and other agents and representatives of the Foundation to identify Concerns within the Foundation for investigation. No director, employee, officer, volunteer or other agent or representative of the Foundation who reports a Concern in good faith or who participates in a review or investigation under this Whistleblower Policy shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Any volunteer or employee who retaliates against an individual who has reported a Concern in good faith will be subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns – Procedures

General

Executive Committee members are officers of the Community Foundation and are publicly known. The statement will be distributed to new directors, employees, officers and other agents or representatives of the Foundation when they initially become associated with the Foundation.

Employees

In the first instance, an employee should report his/her Concern to his or her immediate supervisor. Any such report may be verbal or in writing. If the employee is uncomfortable speaking with his or her supervisor, or the supervisor is the subject of the Concern, the employee should report his/her Concern with the Executive Director. If, after that discussion, the employee continues to have reasonable grounds to believe the Concern is valid and/or not being addressed, he or she should report the Concern in writing or by a telephone call to the chair of the Executive Committee. If the chair is unavailable, any member of the Executive Committee may be contacted.

Directors and Other Stakeholders

Directors, officers, volunteers, and other agents or representatives of the Foundation should report Concerns in writing to the Chair of the Executive Committee.

Handling of Reported Violations

The Executive Committee shall conduct a prompt, discreet and objective investigation all reported Concerns. The chair of the Executive Committee shall immediately notify the Executive Committee and the Executive Director of all Concerns (unless he or she is involved in the Concern). In the case of non-anonymous reports, the Chair will notify the complainant and acknowledge receipt of the Concern within five business days. If warranted, the Executive Committee will recommend corrective action to the Board of Directors. Any actions taken must include follow-up with the complainant.

The Executive 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 Concern.

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 policies and procedures of the Foundation. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, 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, termination of employment or termination of association with the Foundation. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent reasonably 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 and may result in discipline, up to and including dismissal from the volunteer position, termination of employment or termination of association with the Foundation. Such conduct may also give rise to other actions, including civil lawsuits.

Policy Distribution

This policy will be distributed to all directors, employees, officers, volunteers and other agents or representatives of the Foundation.