



# Whistleblower and Fraud Reporting Policy

## **PURPOSE**

The Alaska Community Foundation is committed to conducting its business in accordance with all applicable laws, rules and regulations and the highest ethical standards. The purpose of this Whistleblower Policy is to encourage and enable management, employees, volunteers, Board members, and donors to raise serious concerns so that the Foundation can address and correct inappropriate conduct and actions.

## **I. REPORTING RESPONSIBILITY**

It is the responsibility of all Foundation management, employees, volunteers, Board members, and donors to report concerns or complaints about violations or suspected violations of the Foundations Ethics Code, other Company policies, or laws or regulations that govern the Foundations operations. The complainant should provide sufficient detail to allow the Foundation to initiate an investigation.

## **II. NO RETALIATION**

It is contrary to the values of the Foundation for anyone to retaliate against any management, employees, volunteers, Board members, or donors who in good faith reported an actual or suspected ethics, policy or legal violation, such as a complaint of suspected discrimination, harassment, bullying, unethical/dishonest behavior, suspected theft or fraud, suspected bribery or corruption, suspected improper accounting or accounting controls, or suspected violation of any regulation governing the operations of the Foundation. A manager or employee of the Foundation who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

## **III. REPORTING PROCEDURE**

The Foundation strives to be an environment where employees are comfortable communicating and requests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor, or you are not satisfied with your supervisor's response, you are encouraged to speak with the Executive Team, Human Resources, or if necessary, the Executive Committee of the Board. All complaints related to the President/ CEO should be reported directly to Human Resources and the Chair of the Board. All employees are strongly encouraged to report any inappropriate conduct they experience or witness as soon as possible to allow The Foundation to take appropriate action. All complaints that are reported will be investigated as promptly as possible and will be afforded as much confidentiality as possible.

## **ACCOUNTING & AUDITING MATTERS**

Human Resources, the Executive Team, or the Executive Committee of the Board shall immediately notify the Chair of the Audit Committee of any concerns or complaints regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

## **ETHICAL AND DISHONEST MATTERS**

The Foundation is committed to ethical and honest practices in its business dealings as well as in its treatment of employees, volunteers, stakeholders, Board members and donors. Any individual who has experienced unfair and/or unethical treatment and has been unsuccessful in resolving these matters with their supervisor can contact the Executive Team, Human Resources, or the Executive Committee of the Board in order to work towards a mutual resolution.

## **ACTING IN GOOD FAITH & FALSE REPORTING**

Anyone lodging a concern or complaint regarding a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. If an employee makes a complaint that is proven to be unsubstantiated and concluded to be either maliciously made or knowingly false, that employee will be subject to disciplinary measures, up to and including termination.

## **CONFIDENTIALITY & ANONYMITY**

Concerns or complaints about violations or suspected violations may be submitted on a confidential or anonymous basis by the complainant. The Foundation will protect, to the fullest extent possible, the confidentiality or anonymity of the complainant, and of any employee involved in an investigation of any such concern or complaint, subject to applicable law and the need to conduct an adequate investigation.

## **HANDLING OF REPORTED VIOLATIONS**

The Executive Team, Human Resources, and the Executive Committee of the Board are responsible for ensuring that all concerns or complaints about unethical or illegal conduct are investigated and resolved. The Executive Team, Human Resources, or the Executive Committee of the Board may, at its sole discretion, choose to retain the assistance of any other person, including any outside counsel or other specialists or advisors, in connection with its investigation on any concerns or complaints. Unless the concern or complaint at issue was submitted anonymously, the Executive Team, Human Resources, or the Executive Committee of the Board will notify the person who submitted the concern or complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

## **POLICY DISTRIBUTION**

This policy will be available online at [www.alaskacf.org](http://www.alaskacf.org) under the Advisor tab, Tools & Resources section and will be distributed to all employees, management, volunteers and other stakeholders of the Foundation.

## Policy Adoption, Review, and Revision History

### Policy: Whistleblower and Fraud Reporting Policy

<b>Date</b>	<b>Action taken</b>	<b>Comments</b>
2012.02.16	Approved by ACF Board	
2015.05.19	Approved by ACF Board	
2017.11.16	Approved by ACF Board	
2019.11.13	Approved by ACF Board	Reviewed, no changes from 2017.11.16
2020.05.13	Approved by ACF Board	All updates approved

**Next Bi-Annual Review Date: May 2022**