

**McKEAN COUNTY COMMUNITY FOUNDATION
WHISTLEBLOWER AND FRAUD REPORTING POLICY**

General

The objectives of the Whistleblower and Fraud Reporting 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, volunteers, and other stakeholders of the Foundation on a confidential, anonymous basis
- Receipt, retention, and treatment of complaints received by the organization regarding such concerns
- Protection of employees, directors, volunteers and other stakeholders reporting concerns from retaliatory actions

Reporting Responsibility

Each director, employee, volunteer, or other stakeholder of the Foundation has an obligation to report questionable or improper accounting or auditing matters or other violations as described above (“Concerns”).

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, and volunteers to raise Concerns within the Foundation for investigation. No director, employee, or volunteer who reports a Concern in good faith shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Any 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.

Reporting Concerns – Procedures

General

A current list of Executive Committee members will be maintained by MCCF’s Executive Director. The statement will be issued to new employees, directors and other stakeholders when they become associated with the Foundation.

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Employees

If appropriate (please see following paragraph), an employee should first discuss his/her Concern with the President of the Board of Directors. If, after that discussion, the individual continues to have reasonable grounds to believe the Concern is valid, he or she should report the concern by a telephone call to the Vice President of the Executive Committee. If the Vice President is unavailable, any member of the committee may be contacted.

Concerns may also be submitted anonymously in writing or via voice mail to an Executive Committee member.

Directors and Other Stakeholders

Directors, volunteers, and other stakeholders should submit Concerns in writing to the President of the Executive Committee.

Handling of Reported Violations

The Executive Committee shall promptly investigate all reported Concerns. The President of the Executive Committee shall immediately notify the Executive Committee and the Executive Director (unless he or she is involved in the concern). In the case of non-anonymous reports, the Chair will notify the sender 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 allegations.

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 or termination of employment. 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 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 termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Policy Distribution

This policy will be distributed to all employees, directors, volunteers and other stakeholders of the Foundation.

Approved by MCCF executive committee _____