

## **Whistle-blower & Code of Ethics Policy**

### **As stated in ARCF's Personnel Policy**

In maintaining the highest standards of conduct and ethics, the Arkansas Community Foundation will investigate any suspected dishonest use or misuse of its resources or property by staff, board members, consultants or volunteers. The Arkansas Community Foundation is committed to maintaining the highest standards of conduct and ethical behavior and promotes a working environment that values respect, fairness and integrity. All staff, board members and volunteers shall act with honesty, integrity and openness in all their dealings as representatives for the organization. Failure to follow these standards will result in disciplinary action including possible termination of employment, dismissal from the board or volunteer duties and possible civil or criminal prosecution.

Staff, board members, consultants and volunteers are encouraged to report suspected fraudulent or dishonest conduct (i.e. to act as a "whistle-blower"), pursuant to the procedures set forth below. Examples of such conduct include, but are not limited to:

- Forgery or alteration of documents;
- Unauthorized alteration or manipulation of computer files;
- Fraudulent financial reporting;
- Violation of the Conflict of Interest Policy;
- Misappropriation or misuse of the Foundation's resources, supplies or other assets;
- and
- Authorizing or receiving compensation for hours not worked

**Reporting:** A person's concerns about possible fraudulent or dishonest conduct or use of resources or property should be reported to CFOO. If, for any reason, a person finds it difficult to report his or her concerns to the CFOO, the person may report the concerns directly to the President. If the allegations involve the President, the person may contact the Board Chair. Alternatively, if the whistle-blower wishes to remain anonymous, a written statement may be submitted to the appropriate ARCF official.

**Rights and Responsibilities:** Reasonable care should be taken in dealing with suspected misconduct to avoid baseless allegations, premature notice to persons suspected of misconduct or notice to others not involved with the investigation; and violations of a person's rights under law.

Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is critical. Before reporting to an ARCF official the whistle-blower or any other person made aware of the suspected violations:

- Should not contact the suspected person to further investigate the matter or to demand restitution.
- Should not discuss the case with attorneys, the media or anyone other than the appropriate ARCF officials.
- Should not report the case to an authorized law enforcement officer without first discussing the case with the appropriate ARCF officials.

*Investigation:* All relevant matters, including suspected but unproved matters, will be reviewed and analyzed the CFOO and/or the President. Appropriate corrective action will be taken, if necessary, and findings will be communicated back to the whistle-blower. Investigations may warrant investigation by an independent person such as auditors and/or attorneys.

*Whistle-Blower Protection:* ARCF will use its best efforts to protect whistle-blowers against retaliation. Whistle-blowing complaints will be handled with discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this means that whistle-blower complaints will only be shared with those who have a need to know so that the Foundation can conduct an effective investigation, determine what actions to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel.

ARCF employees, consultants and volunteers may not retaliate against a whistle-blower for informing management about an activity which that person believes to be dishonest with the intent or effect of adversely affecting the whistle-blower's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary. Whistle-blowers who believe that they have been retaliated against may file a written complaint with the President or Board Chair. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

*Baseless Allegations:* Whistle-blowers must be cautious to avoid baseless allegations made with reckless disregard for their truth. One making such allegations may be subject to disciplinary action by the ARCF, and/or legal claims by individuals falsely accused.