



WHISTLEBLOWER POLICY

Adopted by the Nebraska Community Foundation Board of Directors
February 26, 2009
As Amended February 26, 2016

General

Nebraska Community Foundation (“NCF”) requires employees, directors, volunteers, consultants, vendors, and other representatives to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. These individuals must practice honesty and integrity in fulfilling their responsibilities and must comply with all applicable laws, rules, and policies.

The objectives of the Nebraska Community Foundation Whistleblower Policy are to:

1. Prevent or detect and correct improper activities; and
2. Establish policies and procedures for:
 - Submitting confidential concerns from employees, directors, volunteers, consultants, vendors, and other representatives of NCF (hereinafter referred to as “Reporting Individuals”) regarding possible violations of laws, NCF’s policies, or ethics; questionable financial activities; or discrimination or harassment;
 - The receipt, retention, and resolution of concerns received by NCF regarding the matters described herein; and
 - The protection of Reporting Individuals from retaliatory action.

Responsibility to Report

Each employee, director, volunteer, consultant, vendor, or other representative of NCF has an obligation to report, in accordance with this Whistleblower Policy, any violations or suspected violations of laws, ethics, or policies (hereinafter referred to as “Concerns”). Examples of Concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- providing false or misleading information on NCF’s financial documents, grant reports, tax returns, or other public documents;
- providing false information or withholding material information from NCF’s auditors, accountants, lawyers, directors, or other representatives responsible for ensuring NCF complies with fiscal and legal responsibilities;
- embezzling or misappropriating funds;
- materially violating NCF’s policies, including: confidentiality, conflict of interest, whistleblower, personnel, and document retention;
- discriminating against or harassing individuals; and
- facilitating or concealing any of the above or similar actions.

No Retaliation

This Whistleblower Policy is intended to encourage and enable Reporting Individuals to raise Concerns within NCF for investigation and appropriate action. With this goal in mind, no Reporting Individual who, in good faith, reports a Concern shall be subject to retaliation, or, in the case of an employee, adverse employment consequences. Any individual who believes he or she is being retaliated against must report such retaliation as he or she would report a Concern pursuant to this Whistleblower Policy.

An individual who retaliates against another person is subject to discipline up to and including dismissal from the board or volunteer position, or termination of employment. Protection from retaliation does not include immunity from any personal wrongdoing.

How to Report Concerns

Concerns should be reported as follows:

Employees, Volunteers, Consultants, Vendors, and Other Representatives

Employees, volunteers, consultants, vendors, and other representatives of NCF should report Concerns to the Chief Financial and Administrative Officer (“CFAO”). If the CFAO is the subject of a Concern, the individual should make the report to the Chief Executive Officer (“CEO”) or the Chair of the Audit Committee. If Concerns are reported verbally to the CFAO or CEO, the Reporting Individual, with assistance from the CFAO or CEO, shall put the report in writing. The CFAO or CEO may be contacted at:

CFAO: Jason D. Kennedy
Phone: (402) 323-7333
Email: jkennedy@nebcommfound.org
Mail: P.O. Box 83107
Lincoln, NE 68501-3107

CEO: Jeffrey G Yost
Phone: (402) 323-7332
Email: jeffyost@nebcommfound.org
Mail: P.O. Box 83107
Lincoln, NE 68501-3107

Directors

Directors should submit Concerns in writing directly to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained by calling NCF’s office at (402) 323-7330 or at: <http://www.nebcommfound.org/about-us/financial-information/whistleblower-policy/>.

Anonymous Concerns

Concerns may also be submitted anonymously. Because it is impossible to seek additional information from an anonymous Reporting Individual, such reports should include as much specific information as possible and preferably be in writing. Anonymous Concerns must be sent directly to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained by calling NCF’s office at (402) 323-7330 or at: <http://www.nebcommfound.org/about-us/financial-information/whistleblower-policy/>.

While Reporting Individuals are expected to exercise reasonable care to avoid baseless allegations, they should not conduct their own investigations.

Handling of Reported Violations

The Audit Committee is responsible for investigating all Concerns consistent with the Audit Committee Charter.

The CFAO or CEO shall promptly report Concerns received to the Chair of the Audit Committee. The Chair of the Audit Committee shall promptly notify the Audit Committee, the CEO, and the CFAO of any reports received.

The Chair of the Audit Committee will contact the Reporting Individual to acknowledge receipt of Concerns within five business days, if possible. It will not be possible to acknowledge receipt of anonymous Concerns. If the Reporting Individual does not receive any acknowledged receipt within that time, he or she should contact the CFAO or Chair of the Audit Committee to ensure the report was received.

The Audit Committee will promptly investigate with due care all reported Concerns. The Audit Committee may designate the CFAO or other appropriate personnel to complete the investigation. An individual who is subject of a Concern shall not be involved in the investigation. The Audit Committee has the authority, to the extent permitted by its Charter, to retain outside legal counsel, accountants, private investigators or any other resource deemed necessary to conduct a full and complete investigation.

Subject to Board oversight, the Audit Committee will take appropriate corrective action, if warranted by the investigation. The Chair of the Audit Committee will follow up with the Reporting Individual for closure of Concerns consistent with the confidentiality provision in this Policy. Follow-up will not be possible for anonymous Concerns.

Acting in Good Faith

Reporting Individuals shall act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of law, ethics, or policy. NCF views any allegations proven to be unsubstantiated, and made maliciously, recklessly, or with foreknowledge that the allegations are false as a serious disciplinary offense. This conduct will result in discipline, up to and including, dismissal from the board or volunteer position, or termination of employment. Such conduct may also give rise to other actions, including legal action.

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. Reporting Individuals must understand that protecting their identity cannot be guaranteed if the allegation of wrongdoing results in a public investigation or legal action.