



WHISTLEBLOWER POLICY

Amended and Restated by the Board of Directors

February 17, 2023

1. GENERAL

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

The objectives of this Whistleblower Policy are to prevent, detect, and correct improper activities and to establish procedures for:

- Submitting, receiving, and resolving confidential concerns regarding possible violations of laws, ethics, or NCF’s policies; questionable financial activities; or discrimination or harassment; and
- Protecting whistleblowers from retaliatory action.

2. RESPONSIBILITY TO REPORT

Employees, officers, directors, and volunteers have an obligation to report any material violations or suspected material violations of laws, ethics, or policies. For purposes of illustration, examples of concerns that should be reported include:

- 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
- Discriminating against or harassing individuals
- Facilitating or concealing any of the above or similar actions

3. NO RETALIATION

This Whistleblower Policy is intended to encourage and enable individuals to raise concerns within NCF for investigation and appropriate corrective action. With this goal in mind, no individual who in good faith reports a concern shall be subject to retaliation, including in the case of an employee, adverse employment consequences. Any individual who believes they are being retaliated against must report such retaliation as they would report a concern pursuant to this Whistleblower Policy.

An individual who retaliates against another person shall be 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.

4. HOW TO REPORT

Individuals should report concerns, preferably in writing, to any of the following:

Chief Financial and Administrative Officer
President and Chief Executive Officer
Director of Legal Affairs
Chair, Audit Committee

Their contact information is attached in Appendix A and shall be updated regularly and made available at www.nebcommfound.org.

Concerns may be submitted anonymously. Because it is impossible to acknowledge or follow up with an anonymous individual, such reports should include as much specific information as possible and preferably be in writing.

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

5. HANDLING OF REPORTED VIOLATIONS

The individuals listed in Section 4 must promptly disclose any reports received to the Audit Committee. The Audit Committee is responsible for promptly investigating and resolving all reports under the Whistleblower Policy and will acknowledge to the reporting individual its receipt of the report. The Audit Committee will promptly investigate all reported concerns and may designate the Chief Financial and Administrative Officer or other appropriate personnel to conduct the investigation; provided, however that any individual who is the subject of a report must not conduct 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 resources deemed necessary to conduct a full and complete investigation.

The Audit Committee will take appropriate corrective action if warranted by the investigation. The Chair of the Audit Committee or their designee will follow up with the reporting individual for closure of concerns consistent with the confidentiality provision below.

6. ACTING IN GOOD FAITH

Reporting individuals shall act in good faith and have a reasonable belief 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 legal action.

7. CONFIDENTIALITY

Reports of concerns and related investigations 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.

APPENDIX A

CONTACT INFORMATION

February 17, 2023

Chief Financial and Administrative Officer

Jason Kennedy
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Lincoln, NE 68501-3107
402.323.7333
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President and Chief Executive Officer

Jeffrey G Yost
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Director of Legal Affairs

Kimberly Peschka Bilder
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Chair, Audit Committee

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