



## CONFIDENTIALITY AND INFORMATION DISCLOSURE POLICY

Amended and Restated November 3, 2023

### 1. Purpose and Scope

Nebraska Community Foundation (NCF) maintains confidential information about its donors, constituents, and business operations, that, if publicly disclosed, could cause harm, embarrassment, or damage to NCF's reputation. NCF has an obligation to protect its confidential information and to responsibly facilitate the internal exchange of confidential information and the public disclosure of information. This policy applies to NCF's employees, volunteer members of NCF's board of directors and committees, and volunteer members of NCF's affiliated fund advisory committees and account committees.

### 2. Confidential Information

Any information possessed by NCF or any of its affiliated funds and any discussions of NCF or its affiliated funds' business are presumed to be confidential. While this policy addresses common confidentiality concerns, it is not an exhaustive list of all situations where a confidentiality obligation might arise. Questions about whether information is confidential or about situations in which confidential information might be released or discussed should be directed to the Chief Financial and Administrative Officer. Specific examples of confidential information include:

- Constituent data including information about donors or prospective donors; giving records; financial, tax, other personal information; contacts; proposals; gift development strategies; and philanthropic interests
- Identity of grant and scholarship applicants, including any financial or personal information submitted to NCF or an affiliated fund as part of a grant or scholarship application
- Information about NCF or an affiliated fund's business operations, including financial reports; fundraising and advancement strategies; investments; personnel; grantmaking; and contractual relationships

### 3. Use of Confidential Information

Employees and volunteers may access confidential information to the extent necessary to perform their obligations to NCF and are expected to exercise sound judgment in securing any information accessed outside of NCF's premises. Any such information should be returned to NCF, destroyed, and/or deleted from personal devices.

### 4. Disclosure of Information

- A. **Donor Information.** NCF will publish the donor's name and the general nature of their gift in the annual report and in other official publications unless the donor requests anonymity.

- B. Memorial Gifts.** NCF will provide only the donor’s name and contact information to the deceased’s immediate family unless donor requests anonymity.
- C. Scholarship and Grant Recipients.** NCF will publish recipients’ names and the amount of their scholarship and/or grant unless the recipient requests anonymity.
- D. Public Documents.** NCF considers the following documents to be publicly available and the information contained therein not subject to the confidentiality requirements of this policy:
  - IRS Form 990, most recent three (3) years
  - IRS determination letter, available upon request
  - Audited financial statements, most recent three (3) years
  - Investment returns and fees, most recent fiscal quarter
  - Administrative fees, available upon request
- 5. Exceptions.** This policy does not apply to disclosures to attorneys, accountants, and other professionals rendering services to NCF. It also does not apply to disclosures to any governmental or administrative agency or as otherwise required by law.
- 6. Annual Review and Acknowledgement.** Individuals must read and acknowledge receipt of this policy prior to accessing any of NCF’s confidential information, and thereafter, on an annual or more frequent basis for as long as they have access to NCF’s confidential information.

**Confidentiality and Information Disclosure Policy Acknowledgment**

I acknowledge that I have received a copy of NCF’s Confidentiality and Information Disclosure Policy and understand that it contains important information regarding my obligations and responsibilities to NCF. I understand that I am expected to read, become familiar with, and follow the Confidentiality and Information Disclosure Policy.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

My connection to NCF (choose all that apply):

- Employee
- Member of NCF’s board of directors and/or committees
- Member of an affiliated fund advisory committee
- Member of an affiliated fund account committee
- Other: \_\_\_\_\_