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## FOUNDATION

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### Whistleblower and Anti-Retaliation Policy

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#### Overview

In a continuing effort to build upon the strong corporate governance standards of the \_\_\_\_\_ Foundation ("the Foundation"), the Board of Directors of the Foundation has established procedures for Foundation's employees to convey complaints or to identify concerns (a "Complaint") regarding claims of violations of legal and/or regulatory requirements. Such Complaints may include, but are not limited to, claims regarding financial reporting and disclosure requirements, preparation of financial statements, accounting practices, internal accounting controls, financial audit matters, matters concerning fraud against the Foundation, inappropriate use of Foundation resources, or other violations of any Code of Ethics established by the Foundation (collectively, "Disclosure Matters").

The Foundation also respects its employees' legal right to report actual or suspected unlawful activity directly to government agencies or management, as well as management's responsibility to ensure that Foundation employees feel comfortable reporting actual or suspected unlawful activity to government agencies or management. To the extent that Foundation employees wish to make an internal complaint with respect to the Disclosure Matters, such employees may follow the policies and procedures outlined below to submit a Complaint.

#### Submitting a Complaint

A Complaint regarding questionable treatment or alleged violations with respect to the Disclosure Matters may be submitted in the following manner to the extent that an employee does not feel comfortable reporting the matter through Foundation's current organizational structure (or "chain of command").

1. A Complaint may be submitted in writing, confidentially and anonymously, through internal or regular mail or may be delivered in person to the Chair of the Executive Committee (the "Chair"). (The name and address of the Chair is located on the Foundation's website.
2. If an employee desires to discuss the matter in person with the Chair, he or she should submit a written request and include a telephone number at which he or she may be contacted.

**DISCLAIMER--**This document provides one example of such a policy. Other approaches are possible and may be advisable for your organization. **Organizations should seek their own legal counsel before adopting any policy statement or procedure regarding this matter. NICF makes no legal opinion as to the validity of this document.**

3. To the extent possible, any Complaint should be factual and should contain as much specific information as possible setting forth all of the information about which the employee has knowledge.
4. If an employee does not feel comfortable reporting the matter to the Chair of the Executive Committee, he or she may report the matter to any other member of the Board of Directors and that person shall perform the functions of the Chair and will respond to such Complaint.

### Handling Complaints

1. Upon receipt of a Complaint, the Chair, or his designee, will investigate the Complaint. In conducting the investigation, the Chair, or his designee, may retain outside legal or accounting expertise. To the extent possible, all Complaints will be handled in a confidential manner.
2. The Chair will report to the Executive Committee all Complaints submitted to him since the Chair's last report, including his or her determination regarding each Complaint and the results, if any, of any investigations.
3. If the Executive Committee determines that a reasonable basis exists for initiating a further investigation into the Complaint, the Executive Committee will appoint a member of the Executive Committee to lead such investigation. In conducting such an investigation, the Executive Committee may retain outside legal or accounting expertise. The Chair will oversee all investigations.
4. The Executive Committee, together with input from Foundation's management, if requested, will determine any appropriate action. It is the responsibility of the Executive Committee to report to the Board of Directors any noncompliance with Foundation policies and legal and/or regulatory requirements, and to ensure that Foundation management takes the appropriate action as directed by the Executive Committee.

### No Retaliation

Neither the Foundation nor its employees, officers, contractors or agents may retaliate or discriminate against any employee who (a) provides information to governmental authorities or to the Foundation regarding any conduct that the employee reasonably believes constitutes unlawful activity or a violation of the Foundation's policies or (b) participates in or otherwise assists with an administrative proceeding, judicial proceeding, or investigation by government agencies, the Foundation, or the Executive Committee (collectively, "Proceedings"). Specifically, the Foundation will not discharge, demote, suspend, threaten, harass, or in any other manner discriminate against any employee in the terms or conditions of his or her employment because the employee (a) reported what the employee reasonably believes constitutes unlawful

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activity or a violation of the Foundation's policies or (b) participated in any Proceedings. The Foundation also respects its employees' legal right to refuse to engage in unlawful activities and will not take any type of disciplinary action against employees who refuse to engage in unlawful activities. Any employee of Foundation who retaliates against another employee in violation of this policy, or encourages another to so retaliate, will be subject to appropriate discipline, up to and including discharge.

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