



# Greater Tacoma Community Foundation

## Whistleblower Policy

### Overview

It is the goal of Greater Tacoma Community Foundation to maintain the highest standards of personal and professional integrity, conduct and ethics. The success of the Community Foundation depends upon public confidence, credibility and broad public support. The actions of the Community Foundation's Board of Directors, officers, staff, and volunteers directly impact the Community Foundation's standing in the community.

This Whistleblower Policy (the "Policy") reflects the practices and principles of behavior that the Community Foundation considers crucial to maintaining its success and standing within the community. Greater Tacoma Community Foundation expects that every member of the Board of Directors, committee member, and employee will understand and abide by this Policy and its application to the Community Foundation operations.

Greater Tacoma Community Foundation will carefully investigate allegations of fraudulent or dishonest conduct in the use of the Community Foundation's resources or property by employees or others associated with the Community Foundation. Greater Tacoma Community Foundation will take appropriate action against anyone found to have engaged in fraudulent or dishonest conduct, including disciplinary action, or civil or criminal prosecution when warranted.

Staff, Board members, consultants and volunteers are encouraged to report possible fraudulent or dishonest conduct (i.e., to act as a "whistleblower"), pursuant to the procedures set forth below.

### Definitions:

**Fraudulent or Dishonest Conduct:** a deliberate act or failure to act with the intention of obtaining an unauthorized benefit, or any action in violation of any applicable federal, state, or local statute, regulation or common law principle, or Community Foundation policy, involving the use or application of Community Foundation funds, property or other assets, whether or not intentional. Examples of such conduct include, but are not limited to:

- forgery or alteration of documents
- unauthorized alteration, manipulation or destruction of records
- fraudulent, intentionally misleading or improper financial reporting
- pursuit of a benefit or advantage in violation of Greater Tacoma Community Foundation's Conflict of Interest Policy

- misappropriation or misuse of Greater Tacoma Community Foundation resources, such as funds, supplies, internet access, e-mail accounts, personnel, or other assets
- authorizing or receiving compensation for goods not received or services not performed
- authorizing or receiving compensation for hours not worked

**Whistleblower:** an employee, consultant or volunteer who, in good faith, informs a supervisor or manager, the Chief Financial Officer, the President, the Chair of the Audit Committee, or the Chair of the Board of Directors about conduct or an activity relating to the Community Foundation which that person reasonably believes to be fraudulent or dishonest.

**Baseless Allegation:** an allegation made with reckless disregard for its truth or falsity. A person who makes a baseless allegation may be deemed not to be acting in good faith.

### **What to Report**

Staff, Board members, consultants and volunteers are encouraged to report suspected fraudulent or dishonest conduct, as define above, by any Community Foundation employee, Board member or volunteer.

### **How to Report:**

Employees should report concerns about possible fraudulent or dishonest conduct to their manager or supervisor. If for any reason an employee finds it difficult to report his or her concerns to a manager or supervisor, the employee can report it directly to the Chief Financial Officer, the President, the Chair of the Audit Committee, or the Chair of the Board of Directors. Board members, consultants and volunteers can report concerns about possible fraudulent or dishonest conduct to the Chief Financial Officer, the President, the Chair of the Audit Committee, or the Chair of the Board of Directors. The names of the current persons in these positions and their contact information are attached to this Policy.

Individuals are encouraged to report the concern verbally so that the person receiving the complaint can ask clarifying questions in order to ensure that the concern is fully understood. Notwithstanding the encouragement to report verbally, an individual may report in writing and anonymously. If the concern is communicated in writing, the individual should ensure that the concern is described in detail sufficient for an effective investigation. Less than a thorough understanding of the incident reported may impair any investigation into the concern.

## **Rights and Responsibilities After a Report Has Been Made**

### Whistleblower

Any person making a report of suspected fraudulent or dishonest conduct should have, where possible, some

substantiation of the claimed activity. The more detailed information provided related to the claim, the more effective and fair the ensuing investigation can be conducted.

### Managers and Supervisors

Managers or supervisors are required to report suspected fraudulent or dishonest conduct to the Chief Financial Officer and/or President. If for any reason the manager or supervisor finds it difficult to report the concerns raised to the Chief Financial Officer or the President, the manager or supervisor may report it directly to the Chair of the Audit Committee, or Chair of the Board of Directors.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- baseless allegations
- premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to other not involved with the investigation
- violations of a person's rights under law

The decision to communicate with the Community Foundation's General Counsel will be made by only the Chief Financial Officer, the President, or the Chair of the Board of Directors.

The manager or other person receiving the complaint:

- should not contact the person suspected to further investigate the matter or demand restitution
- should report the complaint to the Chief Financial Officer, the President, the Chair of the Audit Committee, or the Chair of the Board of Directors.
- should not discuss the case with anyone other than the Chief Financial Officer, the President, the Chair of the Audit Committee, or the Chair of the Board of Directors.
- should direct all inquiries from any attorney to the Chief Financial Officer or the President, Chair of the Audit Committee, or the Chair of the Board of Directors, who will communicate with the attorney or the Community Foundation's General Counsel, if deemed appropriate.
- should direct all inquiries from the media or any other person to the President, or in the event that he/she cannot be contacted to the Chair of the Board of Directors.

In addition, managers or supervisors are responsible for maintaining a system of management controls to detect and deter financial improprieties. Failure by a manager or

supervisor to establish management controls or report misconduct within the scope of this policy may result in adverse personnel action against the manager or supervisor, up to and including dismissal. The Chief Financial Officer is available to assist management in establishing management systems and recognizing improper conduct.

### Whistleblower Protection

Greater Tacoma Community Foundation will protect Whistleblowers as outlined below:

- Greater Tacoma Community Foundation will use its best effort to protect Whistleblowers against retaliation, as described below. Whistleblower complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this means that Whistleblower complaints will be shared only with those who have a need to know so that the Community Foundation can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel.
- Managers and employees of the Community Foundation may not retaliate against a Whistleblower with the intent or effect of adversely affecting the terms, conditions or privileges of the Whistleblower's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages. Whistleblowers who believe that they have been retaliated against may file a written complaint with the Chair of the Audit Committee (or with the Chair of the Board if the allegation is retaliation by the Chair of the Audit Committee.) 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 managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors or change in staffing requirements.

### **Contacts**

Questions related to the interpretation of this policy should be directed to the CFO.

See following page for contact information for various individuals' notes as available in the policy above.

### **Contact Information**

The current President & CEO is Kathi Littmann. She can be reached at 253-345-4177 or at [klittmann@gtcf.org](mailto:klittmann@gtcf.org) or 950 Pacific Avenue, Suite 1100, Tacoma, WA 98402.

The current CFO is Mo Mousa. He can be reached at 253.345.4175 or at [mmousa@gtcf.org](mailto:mmousa@gtcf.org) or 950 Pacific Avenue, Suite 1100, Tacoma, WA 98402.

The current Chair of the Audit Committee is Jeanette Roatch. She can be reached at 253.852.8500 or at [jroatch@shannon-cpas.com](mailto:jroatch@shannon-cpas.com) or 1851 Central PI S # 225 Kent, WA 98030.

The current Chair of the Board of Directors is Lori Forte Harnick. She can be reached at 253.573.6500 or [lorifh@goodwillwa.org](mailto:lorifh@goodwillwa.org) or 714 S. 27th St. Tacoma, WA 98409 .

The Community Foundation's General Counsel is Kerry Brink at Vandenberg, Johnson & Gandara, LLP. She can be reached at 253.383.3791 or at [kbrink@vjglaw.com](mailto:kbrink@vjglaw.com) or 1201 Pacific Ave Ste.1900, Tacoma, WA 98402.

March 17, 2023

**(Approved by the Board of Directors on 8/24/10)**