



making headway foundation

Whistleblower Policy

- I. **General.** Making Headway Foundation (the “Foundation”) is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules, and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. The Foundation requires board members, officers, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and to practice honesty and integrity in fulfilling their responsibilities and in complying with all applicable laws and regulations. This policy outlines a procedure for employees to report actions that an employee reasonably believes violate a law, or regulation or that constitute fraudulent accounting or other practices. This policy applies to any matter which is related to the Foundation’s business and does not relate to private acts of an individual not connected to the business of the Foundation.

- II. **Reporting Responsibility.** It is the responsibility of all directors, officers, employees, or volunteers who have a reasonable belief that a director, officer, employee, or volunteer of the Foundation has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, to immediately report such information in accordance with this Whistleblower policy.
 - a. All employees are encouraged to report suspected violations of any applicable law, regulation, or Foundation policy, or any fraudulent practice directly to his/her supervisor. However, if the employee feels unable to do so or if there is any reason why this may not be appropriate, the employee should raise the issue with the Chair or a member of the Board of Directors.

 - b. Officers and directors should report suspected violations of the Foundation’s policies or potential illegal activities to the Chair or Vice Chair of the Board. If an officer or director is not comfortable speaking with the Chair or Vice Chair of the Board, he or she should contact the Director of Development, or the Foundation’s outside legal counsel.

 - c. Violations or suspected violations may be submitted on a confidential basis by the complainant.

- III. **Handling of Reported Violations.** The appropriate person to receive an official complaint, as outlined in this policy, will notify the complainant and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be reviewed promptly with assistance from the person who received the complaint, and an investigation conducted. In conducting its investigations, the Foundation will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation. Appropriate corrective action will be taken if warranted by the investigation. After appropriate review, the violator may be subject to discipline, up to and including termination of his or her position. Outside legal counsel may be consulted as needed or warranted by the complaint.
- IV. **No Retaliation.** No director, officer, employee, or volunteer shall suffer harassment, retaliation, or adverse employment consequences because that person: (a) reports to a supervisor, to the Chair, the Board of Directors or to a federal, state or local agency what the employee believes in good faith to be a violation of the law or a Foundation policy; or (b) participates in good faith in any resulting investigation or proceeding, or (c) exercises his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect that person's rights.
- a. The Foundation may take disciplinary action (up to and including termination) against an employee who in management's assessment has engaged in retaliatory conduct in violation of this policy.
- b. In addition, the Foundation will not, with the intent to retaliate, take any action harmful to any employee who has provided to law enforcement personnel or a court truthful information relating to commission or possible commission by the Foundation or any of its employees of a violation of any applicable law or regulation.
- V. **Acting in Good Faith.** Anyone filing a complaint concerning a violation or suspected violation of the law or any Foundation policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the law or Foundation policy. Any allegations that are unsubstantiated and are found to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.