



## **Whistleblower Policy**

A whistleblower as defined by this policy is an employee or board member of the American Center for Philanthropy (ACP) who reports an activity that he/she considers to be illegal or dishonest. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures. Appropriate ACP board members are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state or local laws; billing for services not performed or for goods not delivered; fulfilling unauthorized grant requests; and other fraudulent financial reporting.

If an employee or board member has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee or board member is to contact the President or Treasurer of the ACP Board of Directors. The employee or board member must exercise sound judgment to avoid baseless allegations. Anyone who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas – confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The American Center for Philanthropy will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment or board action such as termination, compensation decreases and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the President or Treasurer of the ACP Board of Directors immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

All reports of illegal and dishonest activities will be promptly reviewed and investigated, and the appropriate corrective action taken. Employees with any questions regarding this policy should contact the President of the ACP Board of Directors.

Gregory A. Carlson, President

Dated: \_\_\_\_\_