



Stark Community Foundation
WHISTLEBLOWER PROTECTION POLICY

Stark Community Foundation (“the Foundation”) is committed to facilitating open and honest communications relevant to its governance, finances, and compliance with all applicable laws and regulations. This Whistleblower Protection Policy (“the Policy”) reflects the practices and principles of behavior that support this commitment.

The Foundation recognizes that the State of Ohio has promulgated a statute that protects whistleblowers and to the extent that it gives whistleblowers greater rights than this policy gives, the statute would prevail.

It is important that the Foundation be apprised of unlawful or improper behavior including, but not limited to, any of the following conduct:

- theft;
- financial reporting that is intentionally misleading;
- improper or undocumented financial transactions;
- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- improper destruction of records;
- improper use of Foundation assets;
- improper access and or use of confidential donor information;
- authorizing or receiving compensation for goods not received or services not performed;
- violations of the Foundation’s conflict of interest policy; and
- any other improper occurrence regarding cash, financial procedures, or reporting.

The Foundation requests the assistance of every officer, director, trustee, employee, consultant, volunteer, agent or other representative who has a reasonable belief or suspicion about any improper transaction or activity. The Foundation values this input and seeks to create an environment in which each officer, director, trustee, employee, consultant, volunteer, agent or other representative is responsible to raise issues of concern in good faith, without fear of retaliation.

The Foundation will investigate any possible fraudulent or dishonest use of the Foundation's resources or property. The Foundation will take appropriate action against anyone found to have engaged in fraudulent or dishonest conduct, including disciplinary action by the Foundation, or civil or criminal prosecution when warranted.

Therefore, any officer, director, trustee, employee, consultant, volunteer, agent or other representative is encouraged to report possible fraudulent or dishonest conduct (i.e., to act as a “whistleblower”), pursuant to the procedures set forth below.

Reporting Procedures

An officer, director, trustee, employee, consultant, volunteer, agent or other representative should report bona fide concerns about unlawful or improper activity directly to the Chairman of the Audit Committee. A bona fide concern is a reasonable belief that a fraudulent act or dishonest conduct has occurred. Contact information for the current Chairman of the Audit Committee is listed at the end of this policy.

It is recommended that the officer, director, trustee, employee, consultant, volunteer, agent or other representative contact the Chairman of the Audit Committee by telephone, enabling the Chairman to ask questions that will help clarify the concern and facilitate further investigation.

The Chairman will present the details of each contact to the Audit Committee. Names of individuals who report a concern will not be revealed to the rest of the Committee. The Audit Committee will take every report seriously and investigate each concern thoroughly. After its investigation, the Audit Committee will report to the Board of Directors for further actions needed to correct any problems noted. If the Audit Committee determines that no further action is required on any reported concern, reasons for this determination shall be documented.

The Chairman of the Audit Committee may contact the Foundation's independent auditors and/or legal counsel at any time should he/she determine that a reported concern requires immediate remedial action.

Rights and Responsibilities of Whistleblower

The Foundation will protect whistleblowers as follows:

- The Foundation will use its best efforts to protect whistleblowers against retaliation by the person(s) who were subject(s) of the complaint. All complaints by whistleblowers will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this practice means that whistleblower concerns will only be shared with those who have a need to know in order to conduct an effective investigation. (Should disciplinary or legal action be taken against a person or persons as a result of a whistleblower complaint, such persons may also have a right to know the identity of the whistleblower.)
- A whistleblower shall not be subject to retaliation through employment conditions. No punishment for reporting issues will be allowed, even if the claims are unfounded; a reasonable belief or suspicion that fraud exists is enough to create a protected status for the whistleblower. No action can be taken against the whistleblower with the intent or effect of adversely affecting the terms or conditions 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 Chairman 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.

Whistleblowers must be cautious to avoid baseless or false allegations, which are allegations made with reckless disregard for their truth or falsity. Any officer, director, trustee, employee, consultant, volunteer, agent or other representative making such allegations are subject to discipline and nothing in this Policy is intended to prohibit managers from taking action, including discipline, in the usual scope of duties.

Posting and Notification

This policy is to be posted in the Foundation's offices, including in the employee manual, and be communicated to all new officers, directors, trustees, employees, consultants, volunteers, agents or other representatives as part of their orientation.

For More Information

Audit Committee Chairman:

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