

**SAN BRUNO COMMUNITY FOUNDATION
WHISTLEBLOWER POLICY**

Adopted April 6, 2016

I. PURPOSE

The San Bruno Community Foundation (“Foundation”) requires directors, officers, volunteers, contractors, consultants, and employees (hereinafter “Reporting Parties”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Foundation, Reporting Parties must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

II. SCOPE

All Reporting Parties are covered by the scope of this policy and its guidelines.

III. POLICY

It is the responsibility of all Reporting Parties to comply with this policy by reporting violations or suspected violations in accordance with this policy.

The objective of this policy is to:

- Prevent or detect and correct improper activities;
- Encourage all Reporting Parties to report what they in good faith believe to be a material violation of law, policy, questionable accounting, or auditing matter by the Foundation;
- Ensure the receipt, documentation, retention of records, and resolution of reports received under this policy; and
- Protect Reporting Individuals from retaliatory action.

Reporting Parties must also notify the Foundation if an action needs to be taken in order for the Foundation to be in compliance with law, policy, or generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- Providing false or misleading information in the Foundation’s financial documents, grant reports, tax returns, or other public documents;
- Providing false information to or withholding material information (other than in order to comply with legal obligations of confidentiality) from the Foundation’s auditors, accountants, lawyers, directors, officers, contractors, consultants, and volunteers or other representatives responsible for ensuring the Foundation’s compliance with fiscal and legal responsibilities;

- Embezzlement, private benefit, or misappropriation of funds;
- Material violation of Foundation policies including, among others, confidentiality, conflict of interest, whistleblower, ethics, and document retention;
- Discrimination based on race, gender, sexual orientation, ethnicity, disability, or other classifications protected by law; and/or
- Facilitation or concealing any of the above or similar actions.

IV. PROCEDURES FOR REPORTING

Reporting Parties may submit concerns to the Executive Director. If the Reporting Party is not comfortable reporting to the Executive Director, or if he/she does not believe the issue is being properly addressed, the Reporting Party may report directly to the Board President or, alternatively, to the Vice President.

The Executive Director (or the Board President or Vice President, if appropriate) will acknowledge receipt of the report to the Reporting Party if the Reporting Party is known and will then investigate all reports filed in accordance with this policy to determine if the allegations are substantiated, whether the issue reported is material, and what, if any, corrective actions are necessary. A report of all matters raised under this policy will be provided to the full Board of Directors.

The Executive Director (or the Board President or Vice President, if appropriate) shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that he/she believes is necessary to conduct a full and complete investigation of the allegations.

A. No Retaliation

No Reporting Party who in good faith reports a violation of any applicable law or regulation internally to the Executive Director (or the Board President or Vice President, if appropriate), or externally to a government or law enforcement agency or any public body conducting an investigation, hearing, or inquiry, shall suffer harassment, retaliation, or adverse employment consequence as a result of such good faith report. An employee who retaliates against a Reporting Party who in good faith reports a violation is subject to discipline up to and including termination of employment. This policy is intended to encourage and enable Reporting Parties to raise serious concerns within the organization prior to seeking resolution outside the organization.

B. Obligation to Act in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of this policy must be acting in good faith and have reasonable grounds for believing the information disclosed

indicates a violation of this policy. Any allegations that are determined to be unsubstantiated and/or to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

C. Confidentiality

Violations or suspected violations of this policy may be submitted on a confidential basis by the Reporting Party or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and with applicable law.