

Chapter:	Governance & General Administration		
Title:	Whistleblower Protection		
Policy: <input checked="" type="checkbox"/> Procedure: <input type="checkbox"/>	Review Cycle: Triennial Author: CEO/Designee	Adopted Date: 8.2020 Review Date: 5.2023	Related Policies: Legal & Regulatory Compliance Risk Management Financial Audit and Accounting Procedures

Purpose:

Hopeful Horizons' (HHs') Whistleblower Protection Policy is intended to encourage and enable employees and others to raise serious concerns internally so the organization can address and correct inappropriate conduct and actions. The policy assures that reported concerns about violations of HHs' policies, procedures, standards of conduct, the law or regulations that govern HHs' operations shall be made without fear of retaliation.

Scope:

This policy applies to

- All HH Staff Selected HH Staff, as specified:
- HH Board Members HH Volunteers
- Other: Sub-contract Providers

Policy:

If any director, officer, Board member, employee, volunteer, agent, or contractor reasonably believes that some policy, practice, or activity at HH is in violation of federal, state or local laws, regulations, internal policies or procedures, or standards of conduct, a written complaint should be filed in accordance with approved procedures and without fear of retaliation. An employee who retaliates against someone who has reported a violation, in good faith, is subject to discipline.

- A. **Confidentiality:** Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.
- B. **Good Faith:** Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.
- C. **Accounting and Audit Matters:** The CEO/designee shall immediately notify the Board Finance Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee to resolve the matter.

Communication and Training:

HHs' staff and Board members receive initial orientation inclusive of the organization's Whistleblower Protection policy. As policies and procedures are reviewed and updated staff and Board members shall receive information about related changes.

Definitions:

1. Good Faith: Honesty or lawfulness of purpose.
2. Whistleblower Retaliation: To take or direct others to take, recommend, or approve any personnel action, or threaten to take any personnel action against an employee because of protected whistleblowing.

Other Related Materials:

Complaint/Grievance Reporting Procedure
Standards of Conduct
Board Bylaws

References/Legal Authority:

1. American Institute of Certified Public Accountants. (2005). Sample Whistleblower Policy. From *The AIPC Audit Committee Toolkit*. New York, New York.
2. [Board Policy Checklist, BoardSource, 2023.](#)
3. [Whistleblower Template, Council on Accreditation, 2022.](#)
4. Harshbarger, S. & Crafts, A. (2007). The whistle-blower: policy challenges for nonprofits. *The Nonprofit Quarterly*, 4(14).
5. [Whistleblower Protection Policy – Sample, The National Council of Nonprofits, 2023.](#)

Change Log:

Date of Change	Description of Change	Responsible Party
5.2023	Updated policy format. Expanded policy scope beyond financial matters and accounting compliance. Added Definitions, Communication and Training and References.	N. Miller, Program Evaluation Consultant