Center for Nonprofit Excellence
Whistleblower Protection Policy
Adopted 12.31.08
Revised 4.10.13

In keeping with the policy of maintaining the highest standards of conduct and ethics, the Center for Nonprofit Excellence (hereafter the “CNE”) will investigate any suspected fraudulent or dishonest use or misuse of the CNE’s resources or property by staff, board members, consultants, or volunteers.

Reporting
Staff, board members, consultants, and volunteers are encouraged to report suspected fraudulent or dishonest conduct (i.e., to act as “whistleblower”) to their respective supervisor or to the Executive Director, if a staff, consultant or organizational volunteer, or to any member of the Board.

Definitions
Baseless Allegations
Allegations made with reckless disregard for their truth or falsity. Individuals making such allegations may be subject to disciplinary action by the CNE, and/or legal claims by individuals accused of such conduct.

Fraudulent or Dishonest Conduct
A deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include
- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Pursuit of a benefit or advantage in violation of the CNE’s Conflict of Interest Policy
- Misappropriation or misuse of the CNE’s resources, such as funds, supplies, or other assets
- Authorizing or receiving compensation for goods not received or services not performed
- Authorizing or receiving compensation for hours not worked

Whistleblower
An employee, consultant, board member or volunteer who informs a supervisor or the Executive Director or any member of the board about an activity relating to CNE which that person believes to be fraudulent or dishonest.
Rights and Responsibilities

Investigation
All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation, and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings will be communicated to the reporting person and his or her supervisor. Investigations may warrant investigation by independent persons such as auditors and/or attorneys.

Whistleblower Protection
The CNE will protect whistleblowers as defined below:

- The CNE will use its best efforts to protect whistleblowers against retaliation. Whistleblowing complaints will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law. Generally, this means that whistleblower complaints will only be shared with those who have a need to know so that the CNE can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistleblower complaint, such persons may also have the right to know the identity of the whistleblower.)

- Employees, consultants, and volunteers of the CNE may not retaliate against a whistleblower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affect 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 fees. Whistleblowers who believe that they have been retaliated against may file a written complaint with the CNE’s Board president. 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 supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

- Whistleblowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).