Center for Nonprofit Excellence
Whistleblower Protection Policy

Adopted December 31, 2008
Revised April 10, 2013
Revised June 11, 2019
Revised June 19, 2019

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that CNE can address and correct inappropriate conduct and actions. It is the responsibility of all included in this policy to report concerns about violations of CNE’s code of ethics or suspected violations of law or regulations that govern CNE’s operations.

In keeping with the policy of maintaining the highest standards of conduct and ethics, the Center for Nonprofit Excellence (CNE) will investigate any suspected fraudulent or dishonest use or misuse of the CNE’s resources or property.

**Reporting**
Board members, officers, employees, consultants, vendors, and volunteers are encouraged to report suspected fraudulent or dishonest conduct (i.e., to act as “whistleblower”) that such person in good faith has reason to believe is credible.

**Employees or Volunteers**
CNE has an open door policy and suggests that employees or volunteers share their questions, concerns, suggestions or complaints with their supervisor. Supervisors are required to report complaints or concerns about suspected ethical and legal violations in writing to the Executive Director who has the responsibility to investigate all reported complaints. If employees or volunteers are not comfortable speaking with their supervisor, they are encouraged to report suspected fraudulent or dishonest conduct to the Executive Director. If employers or volunteers have a credible concern or complaint about the Executive Director, such concerns or complaints should be reported to the Board Chair.

**Board**
Board members, officers, and committee members are encouraged to report suspected fraudulent or dishonest conduct to the Board Chair or the Treasurer.

**Consultants and Vendors**
Consultants and vendors are encouraged to report suspected fraudulent or dishonest conduct to the Executive Director or, if Executive Director conduct is at issue, to the Board Chair.

**Definitions**

*Baseless Allegations*
Allegations made with reckless disregard for their truth or falsity. Individuals making such allegations may be subject to disciplinary action by 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 CNE’s Conflict of Interest Policy
- Misappropriation or misuse of 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, volunteer, board member, board officer, consultant, or vendor who informs a supervisor or the Executive Director or the Board Chair or Treasurer 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**
CNE will protect whistleblowers as defined below:
- 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, volunteers, board members, or officers of 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 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 fees. Whistleblowers who believe that they have been retaliated against may file a written complaint with CNE’s Executive Director, if an employee or volunteer, or Board Chair or Treasurer, if a board member or officer. 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).