

**Rosenberg Fund for Children's  
WHISTLEBLOWER PROTECTION POLICY  
02/2013**

## **I. Purpose**

This policy is intended to disclose the formal process by which a Board member or employee of the Rosenberg Fund for Children, Inc. (RFC) may report a concern regarding questionable, unethical or illegal practices or violations of adopted organizational policies with protection from retaliatory actions. This policy seeks to enable and encourage employees and others to report any unlawful conduct, fraud or misconduct by RFC's financial or corporate management.

## **II. General Principles**

RFC requires Board members and employees to observe high standards of business and personal ethics in conducting their duties and responsibilities. Employees and representatives of RFC must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The Sarbanes-Oxley Act of 2002<sup>[1]</sup> provides certain protections for whistle-blowers and criminal penalties for actions taken in retaliation against those who risk their careers by reporting suspected unethical or illegal activities in the organization. With this goal in mind, Board members and employees are encouraged to report any violations of law or fraud or misconduct within the RFC. All Board members and employees are responsible for complying with this policy.

## **III. Policy**

It is the policy of the RFC to comply with the letter and spirit of the Sarbanes-Oxley Act that no adverse action shall be taken against any person in retaliation for "whistle-blowing" as

---

<sup>[1]</sup> Section 1007 of the Sarbanes-Oxley Act of 2002, Corporate and Criminal Fraud Accountability Act (CCFA), Public Law 107-204, July 30,2002. (18 U.S.C. 151(e))

Specifically, no supervisor may discharge, demote, suspend, threaten, harass or in any other manner knowingly and intentionally discriminate against any RFC employee in the terms and conditions of employment because the employee:

- Provides information, causes information to be provided, or otherwise assists in an investigation regarding any conduct which the employee reasonably believes constitutes fraud, misconduct or a violation of state or federal law applicable to the RFC.
- Files, causes to be filed, testifies, participates in, or otherwise assists in a proceeding filed or about to be filed (without the knowledge of the employer) relating to an alleged violation of state or federal law applicable to the RFC.

defined under Section 1007. Any employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including discharge from employment.

If claims are subsequently determined to be unfounded, the RFC will not reprimand or otherwise retaliate against the employee making such reports provided the employee acted in good faith, and with a reasonable belief or suspicion that a fraud, violation of the law or other misconduct exists.

#### **IV. Procedures**

This policy shall be provided to each employee of RFC. All newly hired employees shall receive a copy of this policy.

Any employee who seeks to report a violation of law, fraud or other misconduct should take the following actions:

- 1) The employee may report the allegation of fraud or misconduct or any unlawful conduct to the Executive Director, Chair of the Board of Directors or any member of the Executive Committee of the Board. A report can be filed anonymously.
- 2) The Executive Director, or in the alternative the Chair, shall investigate the allegation and shall undertake such actions as necessary and proper to determine whether the allegation is justified.

The Executive Director shall make a report in writing to the Executive Committee of the Board of Directors relative to the resolution of the matter and shall detail the manner in which the complaint has been resolved, and what actions were taken, if any, as a result of the investigation. If the allegation involves the Executive Director, the Chair of the Board of Directors will report in writing the results of the investigation to the Board for it to determine what actions, if any, are necessary to take to resolve the complaint.

To the extent possible, until such time as the allegations are investigated, every effort shall be made to keep the matter confidential so as to avoid unjustified damage to any person's reputation.

#### **V. Handling of Reported Violations**

The Executive Director or the Chair of the Board of Directors (if the report involves the Executive Director) shall address all reported concerns. The complainant will receive acknowledgement in writing of receipt of the reported concern within seven business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns.

The Executive Director or Chair of the Board of Directors will investigate all complaints promptly and expeditiously and make a final determination on the matter within 90 days of receipt of the complaint.

## **VI. Acting In Good Faith**

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of RFC policies or procedures. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the Board of Directors or termination of employment. Such action may also give rise to other actions, including civil lawsuits.

## **VII. Confidentiality**

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of concern to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the Board of Directors or termination of employment. Such action may also give rise to other actions, including civil lawsuits.

An employee who claims retaliation for “whistleblowing” shall have the right to file a claim with the Chair of the Board challenging such retaliation. The Board shall investigate such complaint and decide whether the complaint is valid and what actions, if any, to take.