

Whistleblower Policy

Max and Marion Caldwell Foundation

Summary and Purpose

The Max and Marion Caldwell Foundation (henceforth referred to as “the Organization”) is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. This policy outlines a procedure for board members, officers, employees, and volunteers (henceforth referred to as “Affiliates”) to report actions that they reasonably believe violate a law or regulation, or that constitute fraudulent accounting or other practices. This policy applies to any matter which is related to the Organization’s business and does not relate to private acts of an individual not connected to the business of the Organization.

Outline of Policy

If an Affiliate has a reasonable belief that another Affiliate or the Organization has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the Affiliate is expected to immediately report such information to the Executive Director of the board. **The disclosure may be done by mail, e-mail, text, or other written method. It may not be done orally.** If the Affiliate does not feel comfortable reporting the information to the Executive Director, he or she is expected to report the information to another board member.

All reports will be followed up **within 30 days**, and an investigation conducted. In conducting its investigations, the Organization will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation.

The Organization will not retaliate against an Affiliate in the terms and conditions of employment because that Affiliate: (a) reports to a supervisor, to the executive director, the Board of Directors or to a federal, state or local agency what the Affiliate believes in good faith to be a violation of the law; or (b) participates in good faith in any resulting investigation or proceeding, or (c) exercises his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect the Affiliate’s rights.

The Organization may take disciplinary action (up to and including termination) against an Affiliate who, in management’s assessment, has engaged in retaliatory conduct in violation of this policy.

In addition, the Organization will not, with the intent to retaliate, take any action harmful to any Affiliate who has provided to law enforcement personnel or a court truthful information relating to the commission or possible commission by the Organization or any of its Affiliates of a violation of any applicable law or regulation.

New board members will be trained on this policy and the Organization’s prohibition against retaliation in accordance with this policy.