

# EPILEPSY FOUNDATION OF COLORADO POLICY ON REPORTING AND INVESTIGATING ALLEGATIONS OF SUSPECTED IMPROPER ACTIVITIES (WHISTLEBLOWER POLICY)

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## PREAMBLE

The Epilepsy Foundation of Colorado has a responsibility for the stewardship of its resources and the public and private support that enables it to pursue its mission. The Foundation is committed to compliance with the laws and regulations to which it is subject and to promulgating Foundation policies and procedures to interpret and apply these laws and regulations in the Foundation setting. Laws, regulations, policies and procedures strengthen and promote ethical practices and ethical treatment of those in the epilepsy community and those who conduct business with the Foundation.

## GENERAL

The Epilepsy Foundation's Code of Ethics and the Foundation's Conflict of Interest Policy require Board members, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Representatives of the Foundation must practice honesty and integrity in fulfilling responsibilities and comply with all applicable laws and regulations.

## REPORTING RESPONSIBILITY

It is the responsibility of all Epilepsy Foundation Board members, volunteers and employees to comply with the Code of Ethics and the Conflict of Interest Policy and to report violations or suspected violations in accordance with this policy.

## NO RETALIATION

No Board member, volunteer, employee or others interested in the Foundation's activities, who in good faith report a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable Board members, volunteers, employees and others to raise serious concerns within the Foundation prior to seeking resolution outside of the organization.

## REPORTING VIOLATIONS

This policy is meant to be construed as an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an individual is not comfortable speaking to his or her supervisor, or if one is not satisfied with a supervisor's response to a reported violation, that individual is encouraged to speak to someone in the Human Resources Department or the Executive Director. In the event that the employee is not satisfied with the response of staff management, the individual may bring his or her concern to the \*Compliance Officer of the Foundation's Board. Board members, volunteers and others shall report suspected violations of the Code and related policies to the Foundation's Compliance Officer. The Compliance Officer shall be the Chair of the Audit Committee of the Board and the Legal Counsel of the Foundation, and those officers have specific and exclusive responsibility to investigate all reported violations. It is understood that in circumstances of potential conflict of interest or actions of either the Audit Chair or the Legal Counsel, the investigation may be undertaken under the direction of the party not subject to potential conflict. For all cases of suspected fraud, or when an individual is not satisfied or uncomfortable with following the Foundation's open-door policy, all individuals should feel free to directly contact the Foundation's Compliance Officers identified above.

### **COMPLIANCE OFFICER'S DUTIES (\*Vice President of the Board)**

The Foundation's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code of Ethics and Conflict of Interest policy, and, at his or her discretion, shall advise the Chair of the Board, the Executive Committee and/or the Audit Committee of the investigation. The Compliance Officer is required to report to the Audit Committee and the Board as appropriate at least annually on all compliance activity. The Compliance Officer may use outside counsel and related assistance as necessary to carry out the investigation in a complete and unbiased manner.

### **ACCOUNTING AND AUDITING MATTERS**

The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the Committee until the matter is resolved.

### **ACTING IN GOOD FAITH**

Anyone filing a complaint concerning a violation or suspected violation of the Code or Conflict of Interest Policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Foundation's Code or policies. 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 and may be considered a violation of the Code of Ethics.

### **CONFIDENTIALITY**

Violations or suspected violations may be submitted on an anonymous or 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.

### **HANDLING OF REPORTED VIOLATIONS**

Any manager who learns of a complaint that is filed shall share it with the Compliance Officer, who will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken, if warranted, by the investigation.