

WHISTLEBLOWER POLICY

SCOPE AND PURPOSE:

This policy applies to all the Minnesota Justice Foundation Board members, Committee members, employees, including part time, temporary and contract employees, and volunteers. This policy is designed to encourage the organization's compliance with the Sarbanes Oxley Act, to the extent the act's provisions apply to nonprofit organizations.

The Minnesota Justice Foundation is committed to the highest possible standards of ethical, moral and legal business conduct. In line with this commitment and the Minnesota Justice Foundation's commitment to open communication, this policy aims to provide an avenue for Board members, Committee members, employees, and volunteers to raise concerns, and a means to provide reassurance that they will be protected from reprisals for whistle blowing in good faith in accordance with applicable law. The procedures within this policy are intended to serve as internal guidelines for the organizations to address allegations regarding financial and operational misconduct. Accordingly, these procedures do not establish any additional rights beyond those already provided by law.

POLICY:

The whistleblower procedure is intended to be used for serious and sensitive issues. Serious concerns relating to financial reporting, unethical or illegal conduct should be reported in writing to the Executive Director or the President of the Board. If the conduct at issue involves both the Executive Director and the President of the Board, the whistleblower should report the conduct to the Vice President.

The whistleblower policy is intended to cover serious concerns that could have a large impact on the Minnesota Justice Foundation, such as actions that:

- May lead to incorrect financial reporting;
- Are fraudulent;
- Are unlawful; or
- Otherwise amount to serious improper conduct that may have negative impact on the organization.

The earlier a concern is expressed, the easier it is to take action. Although the whistleblower is not expected to prove the truth of an allegation, the whistleblower needs to demonstrate to the person contacted that there are sufficient grounds for concern for investigation. Every effort will be made to protect the complainant's identity. Harassment or victimization of the complainant will not be tolerated. The policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will also be investigated.

The investigators will give consideration to:

- The seriousness of the issue raised;
- The credibility of the concern; and

- The likelihood of confirming the allegation from attributable sources.

Malicious allegations may result in disciplinary action.

How the Complaint Will Be Handled

The action taken will depend on the nature of the concern. Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved by agreed action without the need for investigation. The Executive Director or Executive Committee receives a report on each complaint and a follow-up report on actions taken. The Committee(s) may choose to forward the complaint to a more appropriate committee or person for further investigation.

The amount of contact between the whistleblower and the body investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the whistleblower.

Follow up with the Whistleblower

The whistleblower will receive follow-up on the reported concern within a reasonable time. The follow-up will indicate: (a) that a report raising the concern was received; and (b) indicating how the matter will be dealt with. Subject to legal constraints the whistleblower will receive information about the outcome of any investigations.

Revised policy approved by Board of Directors on November 30, 2022