



Grand Rapids
WHISTLE BLOWER PROTECTION POLICY

Youth For Christ Grand Rapids (GRYFC) is committed to the highest possible standards of ethical, moral, and legal conduct. Consistent with this commitment, the goal of this policy is to provide an avenue for employees to raise concerns about suspected misconduct, dishonesty, and fraud, and to provide reassurance that they will be protected from retaliation or victimization for reporting or “whistle blowing” in good faith.

Every GRYFC employee has the responsibility to prevent, detect and report suspected misconduct, dishonesty and fraud.

DEFINITIONS OF TERMS

For the purpose of this policy, the definition of misconduct, dishonesty, and fraud includes, but is not limited to:

- Acts which are inconsistent with GRYFC policy
- Theft or other misappropriation of GRYFC assets
- Misstatements or other irregularities in GRYFC records
- Incorrect financial reporting
- Misuse of GRYFC resources
- Illegal activities
- Forgery or alteration of documents
- Any other form of fraud

PROCEDURE

Reporting

It is the responsibility of every employee to report concerns relating to suspected misconduct, dishonesty or fraud. Such concerns need to be submitted in writing and sent in a sealed envelope to the Chairman of the Board of Trustees. The envelope should be labeled as follows: “To be opened by the YFC Board Chairman only; being submitted pursuant to the ‘Policy on Suspected Misconduct, Dishonesty, Fraud, and Whistleblower Protection’ adopted by the Board of Trustees: Whistle Blower Protection Policy, Youth for Christ. YFC reserves the right to modify or amend this policy at any time as it may deem necessary.

Timing

The earlier a concern is expressed, the easier it is to take action.

SAFEGUARDS

No Retaliation

No director, officer or employee who in good faith reports a violation will suffer harassment, retaliation or adverse employment consequences. 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 policy is intended to encourage and enable employees and others to raise concerns within the organization prior to seeking resolution outside the organization.

Additionally, no employee shall be adversely affected because they refuse to carry out a directive which, in fact, constitutes corporate fraud, or is a violation of state or federal law. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Every effort will be made to protect the complainant's identity.

Investigating the Concern

Following the receipt of any complaints submitted, the Board will investigate each matter reported, and take corrective and disciplinary actions where appropriate.

The Board may enlist committee members, employees of GRYFC and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding financial reporting, accounting, internal accounting controls, auditing matters, or any other form of misconduct, dishonesty, or fraud. In conducting any investigation, the Board shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.

Further Information

The amount of contact between the complainant 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 complainant.

Report to Complainant

The complainant will be given the opportunity to receive follow-up on his/her concern within two weeks:

- Acknowledging that the concern was received;
- Indicating how the matter will be dealt with;
- Giving an estimate of the time that it will take for a final response;
- Telling the complainant whether initial inquiries have been made; and
- Telling the complainant whether further investigations will follow, and if not, why.

Information

Subject to legal constraints the complainant will receive information about the outcome of any investigations.

Document Retention

The Finance Committee shall retain as a part of the records of the Committee any such complaints or concerns for a period of at least seven years.

Anonymous Allegations

Employees are encouraged to put their names to allegations because appropriate follow-up questions and investigations may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Acting in Good Faith

Anyone filing a complaint must be acting in good faith and have reasonable grounds for believing the information disclosed indicated misconduct, dishonesty, or fraud. 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.