



Whistleblower Policy

Approved by the TAG Board of Directors on 9/17/2020

Introduction

In order to maintain the reputation of the Technology Association of Grantmakers (TAG) and the confidence of its members and the public, TAG requires officers, directors and other volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. TAG hereby enacts this whistleblower policy to establish procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by employees, officers, directors, members and other organization stakeholders on a confidential and anonymous basis.
- The receipt, retention and treatment of complaints received by the organization regarding financial, accounting, internal controls or regulatory matters.
- The protection of employees, officers, directors, members, or other organization stakeholders from retaliation.

Reporting Responsibility

Each employee, officer, director, volunteer, and member of TAG has an obligation to report in accordance with this Whistleblower Policy matters involving questionable or improper accounting or audit matters, questionable or improper use of TAG assets, or potential regulatory violations (hereinafter collectively referred to as Concerns). Concerns also include matters made known to an employee, officer, director, volunteer, or member by third parties including independent auditors or tax preparers.

Authority of Board Chair

All reported Concerns will be forwarded to the President in accordance with the procedures set forth herein. If the subject of a Concern is the President, it may instead be forwarded to the Vice President. The President shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

No Retaliation

This Whistleblower Policy is intended to encourage and enable all parties to raise Concerns within the organization for investigation and appropriate action. With this goal in mind, no individual who in good faith reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

Concerns should be reported directly to the President. If the Concern was reported verbally to the President, it should be subsequently confirmed in writing. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the President.

Handling of Reported Violations

The President shall address all reported Concerns. The President will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will, of course, not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the President, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The President has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

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, misuse of TAG resources or a violation of state or federal law or regulations.

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 volunteer position or termination of employment. Such conduct could potentially also give rise to other actions, including civil lawsuits.

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 Concerns to individuals not involved in the investigation or without a need to know will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct could potentially also give rise to other actions, including civil lawsuits.