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Scope:	JFS Board Members, Employees, Volunteers, Interns, Clients			
Original Date:	09/19/2011	Review Date:	10/22/12, 01/25/16, 05/28/19	
Effective Date:	09/19/2011	Revision Date:	10/22/12, 01/25/16, 05/28/19	
Approval:	Board of Directors	Originating Department:	Operations	

**POLICY:**

It is the policy of Jewish Family Service of Colorado (JFS or the Agency) that:

1. A reporting individual is free to lawfully disclose whatever information supports a claim of suspected fraud, waste and abuse or misconduct under the Fraud, Waste and Abuse Policy and Procedure.
2. A reporting individual who in good faith reports suspected fraud, waste and abuse or misconduct under JFS' Fraud, Waste and Abuse Policy and Procedure shall not suffer harassment, retaliation or adverse action.
3. Violations of this policy will not be tolerated.
4. JFS will make reasonable efforts to:
  - a. Investigate a Whistleblower's claim of suspected retaliation or interference;
  - b. Take immediate steps to stop any alleged retaliation; and
  - c. Discipline any person associated with JFS found to have retaliated against or interfered with a Whistleblower.

**PURPOSE:** See below

**DEFINITIONS:** See below

**APPLICABLE STATUTES/REGULATIONS/OTHER REFERENCES:**

- Employee Rights Act 1996
- Whistleblower Protection Act
- OP-D-100 Corporate Compliance Handbook
- OP-D-101 Letter from the Chief Executive Officer
- OP-D-102 Corporate Compliance Program
- OP-P-100 Code of Ethics and Professional Conduct Policy
- OP-P-101 Conflict of Interest Policy-Employee
- OP-F-106 Conflict of Interest Disclosure Form – Executive Management
- OP-P-102 Corporate Compliance Policy
- OP-P-103 Fraud, Waste and Abuse Policy
- OP-F-100 Fraud Waste and Abuse Report
- OP-P-104 Records Retention Policy
- OP-P-105 Sensitive Information Policy
- OP-P-106 Social Media Policy
- OP-P-107 Whistleblower Protection Policy
- OP-F-101 Whistleblower's Claim of Suspected Retaliation or Interference Report Form
- OP-F-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse and 2) Whistleblower Retaliation or Interference
- OP-F-103 Corporate Compliance Acknowledgement Form

**PROCEDURE(S):** See below

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### Purpose

To provide whistleblowers, such as, but not limited to:

- JFS Board Members
- Employees
- Interns
- Volunteers
- Clients

with a mechanism to:

- report claims of interference or retaliation, after reporting a suspected violation of fraud, waste, and abuse, or misconduct.

### Definitions

#### Whistleblower

Someone who:

- Identifies and reports violations or suspected violations of JFS policies
- Identifies and reports suspected fraud, waste and abuse, or misconduct
- Raises suspected violations of law
- Cooperates in inquiries or investigations

In the Fraud, Waste and Abuse policy the Whistleblower is also known as the Reporting Individual

Reporting individuals can be:

- JFS Board Members
- Employees
- Interns,
- Volunteers
- Clients
- Someone to whom the violation was reported anonymously

#### Interference

- Any attempt by JFS, or any person associated with JFS, to
  - prevent a Whistleblower from reporting suspected fraud, waste and abuse, or misconduct, or
  - influence the nature of such a report

#### Retaliation

- Any adverse action or credible threat of an adverse action
  - taken in response to a Whistleblower's good faith allegation of
    - suspected fraud, waste, and abuse or misconduct or
    - cooperation with an investigation of an allegation
- Adverse action does not include an investigation into the whistleblower's alleged participation

#### Adverse Action

- Any action taken or threatened by JFS or its board members, employees, interns, volunteers, and clients that negatively affects the terms or conditions of the Whistleblower's status at JFS including, but not limited to:
  - Employment
  - Discrimination
  - Demotion
  - Suspension
  - Termination
  - Transfer to a lesser position
  - Denial of promotions
  - Denial of compensation/benefits
  - Threats

#### Allegation by Whistleblower

- Any disclosure, written or oral, that the Audit Committee Chair, Board Chair, CEO, CCO/COO, HR Director, supervisor/manager, or other
  - has failed to respond adequately to an allegation of misconduct or
  - has retaliated against or interfered with the individual who made an allegation of misconduct as defined in this policy

#### Conflict of Interest

- When any individual charged with the responsibility of processing or investigating an allegation of retaliation or interference related to a Whistleblower complaint has a:
  - Direct personal relationship with either the Whistleblower or alleged retaliator. This includes a(n):
    - relationship with a member of the immediate family
    - direct employment relationship, or
    - employment relationship with a member of the immediate family (either currently, or in the past, directly supervised or was directly responsible to, the individual); or
  - financial relationship with the individual or a member of the immediate family.

### Contact Information

#### Committee Contact Information:

Located at: F:\Public\Policies\Documents\HR-D-100 Board Committees & Member Email Information

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### About Reporting Retaliation or Interference

**Reporting Allegations of Retaliation or Interference Against the Whistleblower**

- Anyone may file a OP-F-101 Confidential Whistleblower’s Claim of Suspected Retaliation or Interference Report
- File with Audit Committee Chair (no later than 90 days from the date the Whistleblower became aware of the alleged adverse action)

Report contents should

- be written (i.e., not verbal)
- include specific information that documents and supports the Whistleblower’s allegation of retaliation or interference

Report contents should include:

- A copy of OP-F-101 Confidential Whistleblower’s Claim of Suspected Retaliation or Interference Report, or
- A description of:
  - alleged adverse action
  - interference with filing of such report or retaliation, or
  - other misconduct
- Date of alleged retaliation, interference, or discovery of same
- Name of person who allegedly retaliated or interfered
- Whistleblower’s or whistleblower’s representative’s name, address, phone number
- Whistleblower’s or Whistleblower’s representative’s sworn statement that the contents of the written complaint are:
  - True, or
  - Are believed to be true

### Responsibility/Expectation

**Whistleblower**

**Retaliation or Interference Reporting Process**

- Completes OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report
- Submits OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report to Audit Committee Chair along with any supporting documentation (no later than 90 days from date whistleblower became aware of the alleged adverse action)
- May raise concerns about the proposed resolution process (within 5 work days of receipt)
- If Whistleblower declines the proposed process, her/she may pursue other legal rights to resolve the claim
- Note: Under federal or state law the decision to implement an investigation does not prevent the whistleblower from seeking redress against a JFS decision

**Interim Protections**

Any time before a claim has been fully resolved:

- May submit a written request to the Board Chair to take interim protection actions against an existing adverse action or credible threat by JFS or a person associated with JFS

**Resolving Allegations or Claims of Retaliation or Interference**

(For those requiring an investigation, complete the investigation within 90 days of the date the claim was filed, unless Whistleblower agrees to an extension)

- Reviews investigation panel membership
- Comments on any perceived conflicts of interest, or bias with investigation panel members

**When Retaliation or Interference Occurs**

- Whistleblower, along with the Board Chair and CEO, takes measures to protect or restore Whistleblower’s position and reputation, including making any public or private statements

### Responsibility/Expectation (continued)

**Audit Committee Chair**

- Receives completed OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report from whistleblower
- When the Board Chair is not the subject of the investigation the Audit Committee Chair forwards completed OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report to Board Chair (within 3 business days)
- When the Board Chair is the subject of the investigation, the Audit Committee Chair advises the CEO, and appoints Investigation Panel.
  - Gives Whistleblower opportunity to review panel membership and comment on perceived conflicts of interest
  - Completes the Outcomes section on the Fraud Waste and Abuse Report form
  - Submits the final report to CCO/COO, HR Director, Whistleblower
- When the Board Chair is the subject of the investigation, the Audit Committee Chair along with the CEO, notifies legal authorities and/or government officials, as needed.

**Audit Committee**

- Reviews OP-F-102 Tracking Report for Claims of Suspected Fraud Waste and Abuse and Whistleblower Retaliation and Interference annually

**CCO/COO**

- Maintains, and files OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report in the corporate records
- Completes, maintains, and files OP-F-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse and 2) Whistleblower Retaliation or Interference

**Acknowledgement Receipt**

Upon receipt of this Policy:

- Employees and interns are required to sign an acknowledgement of receipt

**JFS**

Informs board members, employees, and interns the Whistleblower Protection Policy and Procedure is on the JFS web site.

**Volunteers**

- Are given the Volunteer Handbook which makes volunteers aware of the Whistleblower Policy

**Board and Committee Members:**

- Copies of the Corporate Compliance Handbook, its policies and procedures, and forms, are available to Board and Committee Members upon request

**CEO or his/her Designee**

- receives report from Audit Committee Chair

Along with Board Chair determines outcome, corrective action

- CEO, Board Chair, or Audit Committee Chair completes Outcomes section on report and submits final report to CCO/COO, HR Director, Whistleblower
- CEO follows up with person who initiated report

Along with Board Chair or Audit Committee Chair

- CEO, notifies legal authorities and/or government officials, as needed

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### Responsibility/Expectation (continued)

#### Board Chair (or designee)

*(If Board Chair is the subject of the investigation the Audit Committee Chair assumes responsibility)*

#### Retaliation or Interference Reporting Process

1. Reviews OP-F-101 Whistleblower's Claim of Suspected Retaliation or Interference Report
2. Determines whether an investigation is justified (refer to Reporting Process flow charts)
3. Notifies Whistleblower in writing of the following (within 5 work days of receipt of OP-F-101 Whistleblower's Claim of Suspected Retaliation or Interference Report)
  - a. Date Audit Committee Chair received the claim
  - b. Whether OP-F-101 Whistleblower's Claim of Suspected Retaliation or Interference Report is complete and provides sufficient information to permit an adequate investigation
  - c. The mechanism to resolve OP-F-101 Whistleblower's Claim of Suspected Retaliation or Interference Report. To include:
    - Whistleblower's rights
    - requirements
    - investigation process
    - investigation panel composition
    - potential consequences associated with this process
  - d. A copy of relevant Whistleblower protection regulations from the appropriate government funding agency (if any) should the claim involve an allegation of misconduct involving funds provided by the government
4. Should the Whistleblower raise concerns about the proposed resolution process (within 5 work days) Board Chair exercises reasonable efforts to address the Whistleblower's concerns
5. Assumes the Whistleblower has accepted the notice of resolution process if the Whistleblower does not respond within 5 work days

#### Interim Protections

- Consult with JFS CEO, CCO/COO, and HR Director to determine the provision of interim protections
- Inform the Whistleblower in writing of this decision
- Documents decision process on OP-F-101 Whistleblower's Claim of Suspected Retaliation or Interference Report
- When the Whistleblower's claim of suspected retaliation or interference is fully resolved, any temporary measures taken to protect the whistleblower may be:
  - discontinued, or
  - replaced with permanent remedies

#### Resolving Allegations/Claims of Retaliation or Interference

(For those requiring investigation, complete the investigation within 90 days of the date the claim was filed, unless Whistleblower agrees to an extension)

- Makes a final determination whether retaliation or interference occurred, based upon the final report and review of evidence from the investigation panel
- Board Chair or CEO completes Outcomes section on OP-F-101 Whistleblower's Claim of Suspected Retaliation or Interference Report and submits final report to CCO/COO, HR Director, Whistleblower

#### When Retaliation or Interference is Confirmed

- along with CEO determines the appropriate remedies to satisfy regulatory obligations and protect the Whistleblower.
- along with the CEO and Whistleblower takes measures to protect or restore Whistleblower's position and reputation, including making any public or private statements
- may monitor or discipline the retaliator to provide Whistleblower protection against further retaliation
- notifies legal authorities and/or government officials, as needed

#### When Retaliation or Interference is Not Confirmed

- discontinue protection measures

#### Notification of Final Determination to Governmental Agencies

- If applicable, notifies the government official responsible for the contract of conclusions and remedies.

#### Investigation Panel

Board Chair (if the Board Chair is not the subject of the investigation) appoints at least 3 Audit Committee members to panel

- may include members from outside JFS

#### Panel members:

- Shall not have conflicts of interest with the Whistleblower. A conflict of interest includes:
  - A personal or professional relationship with:
    - The Whistleblower
    - The person alleged to be interfering or retaliating against the Whistleblower
- Shall be qualified to conduct a timely, objective, thorough investigation
- Provide the Whistleblower the opportunity to:
  - Review panel membership
  - Comment on panel members with respect to perceived conflicts of interest, or bias
- Shall collect and examine all relevant evidence, including interviews with
  - the Whistleblower
  - the person alleged to be interfering or retaliating against the Whistleblower
  - any other person who can provide relevant and material information
  - use reasonable administrative means to obtain materials relevant to the investigation, such as:
    - testimony
    - documents
    - other materials
- Maintain confidentiality of all participants in the investigation
- Document conclusions of the investigation on OP-F-101 Whistleblower's Claim of Suspected Retaliation or Interference Report
- Make investigation conclusions available to:
  - Board Chair
  - Audit Committee Chair
  - CEO
  - CCO/COO
  - HR Director
  - Whistleblower
- The investigation report shall include:
  - Detailed description of the investigative process, to include
    - finding of fact
    - a list of individuals interviewed
    - an analysis of the evidence
    - recommendations
- Investigation Panel submits report to:
  - Board Chair (if not subject of investigation)
  - Audit Committee Chair
  - CEO

### Training

#### Training

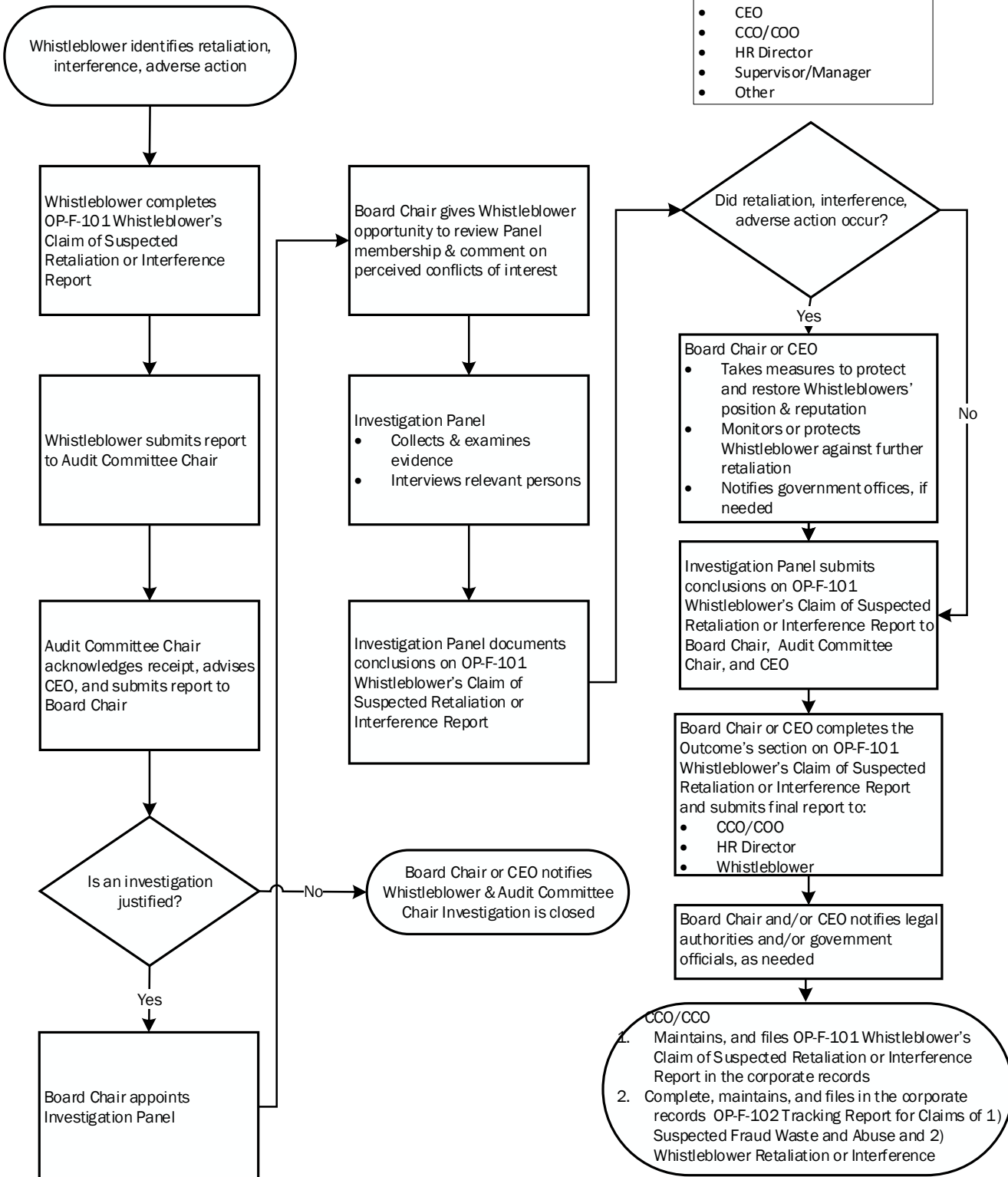
Training is addressed on OP-F-103 Corporate Compliance Acknowledgement Form

**Whistleblower Retaliation, Interference, Adverse Action Claim Reporting Process**

Board Chair is not subject of investigation

- Whistleblower can contact:

  - Audit Committee Chair
  - Board Chair
  - CEO
  - CCO/COO
  - HR Director
  - Supervisor/Manager
  - Other



**Whistleblower Retaliation, Interference, Adverse Action Claim Reporting Process**

Board Chair is subject of investigation

- Whistleblower can contact:

  - Audit Committee Chair
  - Board Chair
  - CEO
  - CCO/COO
  - HR Director
  - Supervisor/Manager
  - Other

