

KSER Foundation
Confidential Reporting of Financial Impropriety or Misuse
of the Organization's Resources Policy
(Whistleblower Policy)
Approved by Board of Directors: July 13, 2010

Article 1. Statement of Purpose

The purpose of the Confidential Reporting of Financial Impropriety or Misuse of the Organization's Resources Policy is to afford all employees, volunteers, or any other person affiliated with the KSER Foundation (hereafter KSER), the opportunity to confidentially report known or suspected financial improprieties or misuse of KSER resources without fear of retaliation.

Policy

Article 2. Reporting Known or Suspected Financial Improprieties

Reports of known or suspected financial improprieties on the part of an employee or a volunteer or any other person affiliated with KSER should be made to the Board-designated Ethics Officer. (Refer to KSER's Code of Ethics.) The report should be written and made as soon as possible after the events that gave rise to the report. The report should set forth in detail the basis for the individual's concern of financial impropriety or misuse of resources. The Ethics Officer shall date and log all written reports of known or suspected financial improprieties or misuse of resources. He/she will also acknowledge receipt of the report and confirm to the "complainant" the matter is under review.

The Ethics Officer will conduct a preliminary review of the reported situation and determine the appropriate course of action. If the President or Ethics Officer is named in the report, the Board of Directors will designate an individual to perform all the duties the President or Ethics Officer would otherwise have performed in a review and investigation of financial impropriety or misuse of resources.

If it is determined a formal investigation should be conducted, the matter will be turned over to the KSER Board of Directors.

If it is determined that a formal investigation is not necessary, the complainant may report their suspicions to the Executive Committee to determine if further action is necessary.

Article 3. Investigation

The Board-designated Ethics Officer (if not named in the complainant's report) will investigate the matter, meeting separately with all individuals named in the report, and with others who may have knowledge of the facts set forth in the report. KSER will treat all financial impropriety reports, the sources of such reports and their investigation confidentially, recognizing, however, that in the course of investigating and resolving these matters some dissemination of information to others may be necessary and/or appropriate, particularly if legal action ensues.

On completion of the investigation, the Ethics Officer will report his/her findings and conclusions to the Executive Committee (recognizing that any member of the Executive Committee subject to the investigation will be excused based on KSER's Conflict of Interest policy). Based upon the report by the Ethics Officer, the Executive Committee will determine if, and in what form and manner, additional action will be taken. As appropriate and as determined by the Executive Committee, a full report of the incident will be made to the Board of Directors.

Article 4. "Appeal" Review

Depending on the circumstances and at the discretion of the Executive Committee, persons implicated in the report and investigation of financial impropriety or misuse of resources may be given the opportunity to meet with the Executive Committee for further review and discussion of the matter. The involved party(s) must submit a written request for review of the matter by the Executive Committee. On completion of the "appeal" review, the person(s) will receive an oral explanation of the conclusions reached and the reasons for those conclusions. Decisions resulting from "appeal" reviews by the Executive Committee will be final.

Article 5. Non-retaliation

If an individual filed a financial impropriety report in good faith, the individual will not be disciplined or otherwise penalized because of the report, regardless of whether or not the report is sustained. If it appears that a financial impropriety report was not filed in good faith, and the report did not name the President, disciplinary action may be taken as determined by the President and/or the Executive Committee. If the report was not filed in good faith and the report named the President, disciplinary action may be taken as determined by the Executive Committee.

Article 6. Contact Information

The name and phone number of the Ethics Officer will be listed on our website and posted at the KSER Foundation offices at 2623 Wetmore Avenue, Everett, WA 98201.