

Whistleblower Code of Conduct Policy

The Jewish Federation recognizes the great responsibility that it has for the careful management of the community dollars with which the organization is entrusted. The organization is committed to compliance with all laws and regulations to which it is subject and to creating and implementing policies and procedures to interpret and apply these laws and regulations. It is imperative that you understand your role in maintaining a professional workplace where the utmost care is given to following those policies and procedures.

The Jewish Federation's internal controls and operating procedures are intended to detect and to prevent or deter improper activities. However, even the best systems of control cannot provide absolute safeguards against irregularities. .

Encouragement of Reporting

You must understand that it is your responsibility to report all allegations of suspected improper activities. These may include, but are not limited to:

- Misappropriation of funds
- Misleading financial information
- Accounting or auditing irregularities
- Failure to follow the intent of a donor
- Misuse of organizational assets
- Bribery
- Fraud
- Coercion
- Kickbacks
- Any action that is in violation of any law, regulation or ordinance
- Conduct that is not honest and ethical
- Conflicts of interest
- Compliance issues
- Harassment
- Discrimination
- Possible infractions of the rules and organizational policies of the Jewish Federation

Where to Report

If you have reason to believe that improper activities have taken place you should report your concerns to the Executive Director or a member of the Board. Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. You should describe in detail the specific facts demonstrating the basis for the complaints, reports or inquiries. All reports shall be sent to the Executive Director and to the Board President at the Jewish Federation facility, 775 Talamini Road, Bridgewater, New Jersey 08807.

It is the responsibility of either the Executive Director or the Board Member to whom the complaint was reported to share the complaint or concern with the officers of the Jewish Federation. It will be the responsibility of the Executive Director to direct the investigation of any claim made unless the claim is related to the Executive Director. In this case, the Board President will direct the investigation. You are expected to provide information and to assist in any investigation by any regulatory or law enforcement agency or elected officials.

Investigation and Reporting Process

Reports of improper activity will be investigated as described above. The responsibilities will include:

- Assuring that the proper reporting occurs to Jewish Federation's officers.
- Identification of appropriate volunteers and staff to conduct investigations, if necessary
- Identification and/or approval of the investigative process.

- Providing oversight and coordination for investigative activities and to facilitate communications among appropriate parties.
- Ensuring that appropriate resources and expertise are utilized to promote the timely and thorough review of reports of suspected improper activities.
- Ensuring that there are no conflicts of interest on the part of any party involved in specific investigations
- Ensuring confidentiality whenever appropriate.
- Ensuring that there is communication back to the reporting person once the investigation is satisfactorily completed.

In the event that an investigation establishes that an employee has engaged in improper conduct, the Jewish Federation will take prompt and appropriate corrective action up to and including termination of that employee's employment or referral to the appropriate authorities.

Retaliation against Whistleblower

The Jewish Federation is committed to protecting employees from interference with making a claim and prohibits and will not tolerate any coercion, intimidation, retaliation, interference or discrimination against any employee for making a claim or for assisting in the investigation of a claim. Whistle blowing complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law.

There will be no retaliation against a whistle blower for informing the Executive Director or a Board Member about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistleblower's employment, including but not limited to threats of physical harm, loss of job, punitive work assignments or impact on salary or fees. Whistle blowers who believe that they have been retaliated against may file a written complaint with the Board. This complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties based on valid performance-related factors.

The intentional filing of a false report, whether orally or in writing is itself considered improper activity and the Jewish Federation reserves the right to act upon it.