



Policy Holder: Gwinnett Tech Foundation (GTFPP-03-16)	Owner: Coordinator, Foundation Finances	Effective: 12/18/2009
Responsible Party: Institutional Advancement		Reviewed: 3/2019, 1/2021, 5/2025 Revised: 3/2019

### 9.3.20 GT Whistleblower Policy

The Gwinnett Tech Foundation, Inc. ("the Foundation") is committed to lawful and ethical behavior in all of its activities and requires that its Trustees, employees and consultants (collectively, "Foundation Persons") conduct themselves in a manner that complies with all applicable laws and policies. Set forth below is the Foundation's policy with respect to reporting good faith concerns about the legality or propriety of Foundation actions or plans.

**Reporting Concerns:** If any Foundation Person reasonably believes that a specific policy, practice, or activity of the Foundation is in violation of law, that Foundation Person must file a written complaint with the Executive Director, Chairman of the Board, or the Treasurer.

**Investigation:** Once the Chairman, the Executive Director or the Treasurer is notified of such complaint, that person will cause it to be investigated with care. The Foundation's interest in being thorough in its investigation means that it cannot promise complete confidentiality, but it will act as discreetly as reasonably possible. If, as a result of the investigation, any investigator discovers a problem, that person will promptly alert the Chairman of the Foundation, who will cause the Foundation to take corrective action, as it deems necessary.

**Retaliation:** The Foundation will not retaliate against either a Foundation Person or another individual or entity with whom the Foundation has a business relationship who, in good faith, has made a protest or raised a complaint against a practice of the Foundation, on the basis is a reasonable belief that the practice is in violation of law or a clear mandate of public policy. The Foundation will impose disciplinary measures, up to and including termination, against anyone who threatens or retaliates against a Foundation Person or another person or entity who makes such a good-faith report.

**Illustrative Types of Concerns:** The following is a non-exhaustive list of the kinds of improprieties that should be reported:

- Supplying false or misleading information on the Foundation's financial or other public documents, including its tax return (990PF);
- Providing false information to or withholding material information from the Foundation's auditors or Trustees;

- Embezzlement, self-dealing, and private benefit (e.g., Foundation assets being used for personal gain or benefit);
- Violations of the Foundation's Internal Controls or Code of Values;
- Payment for services or goods that are not rendered or delivered;
- Facilitating or concealing any of the above or similar actions.

### **Handling of Reported Violations:**

The Finance Committee shall address all reported concerns. The Committee's chair shall immediately notify all Committee members, as well as the Chair of the Board of Trustees and the Executive Director, of any such report.

The Committee shall:

1. Within thirty business days, send under private cover a written acknowledgement of having received the reported concern. (Anonymously submitted concerns will not be acknowledged.)
2. Promptly initiate an investigation of the reported concern.
3. Recommend to the Board of Trustees appropriate corrective action(s), if warranted by the investigation.
4. Provide the person filing the concern with a summary of the Committee's findings.
5. If warranted, contact law enforcement to deal with any criminal activities.

The Finance Committee 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.

My signature below confirms my receipt and understanding of this policy. I also verify that I have been provided with an opportunity to ask questions about the policy.

\_\_\_\_\_  
Foundation Director/Employee/Consultant Signature

\_\_\_\_\_  
Date