

1 **CHICAGO COUNCIL ON PLANNED GIVING**
2 **WHISTLEBLOWER PROTECTION POLICY AND PROCEDURE**

3 **Section 1. Reason for Policy.**

4 As a tax-exempt entity described in section 501(c)(3) of the Internal Revenue Code, the
5 Chicago Council on Planned Giving (“CCPG”) works to provide educational programs
6 that promote the highest ethical and professional standards among its constituency.
7 Consistent with its tax-exempt status and its mission, CCPG desires that its operations
8 exemplify standards that meet or exceed the expectations of its members and of federal
9 and state regulatory bodies, including the Illinois Attorney General and the Internal
10 Revenue Service. Integral to the achievement of this objective is the adoption of a
11 Whistleblower Protection Policy and Procedure (the “Policy”) by its Board of Directors
12 (the “Board”) and compliance with the Policy by all CCPG members.

13 This Policy is intended to encourage and enable individuals to raise serious concerns
14 within CCPG prior to seeking resolution outside the organization.

15 **Section 2. Persons Concerned.**

16 This Policy is directed to all CCPG members.

17 **Section 3. Reporting and Investigating Violations.**

18 It is the responsibility of all CCPG members to comply with the CCPG Code of Ethics
19 (the “Code”) . Any violation or suspected violation of the Code, Board-approved policies
20 and procedures or applicable laws (“Violation”) should be reported immediately to the
21 Vice President of CCPG (the “Vice President”) in accordance with this Policy. If the
22 Vice President has participated in a Violation, reports may be made to the Treasurer of
23 CCPG (the “Treasurer”). The Vice President or Treasurer shall make a full report of any
24 Violations to the Board, which shall investigate all such reports promptly.

25 To retain anonymity, it is not necessary to provide your name or relationship to the
26 organization in any notification.

27 Whether or not you identify yourself, for a proper investigation to be conducted, please
28 provide the Vice President or Treasurer with as much information as you can, sufficient
29 to do a proper investigation, including where and when the incident occurred, names and
30 titles of the individuals involved, and as much other detail as you can provide.

31 **Section 4. Retaliation.**

32 No CCPG member shall suffer retaliation for making a good-faith report of a possible
33 violation of the Code of Ethics, Board-approved policies and procedures, or applicable
34 laws, even if the report is mistaken. , Retaliation in any form will not be tolerated.

35 **Section 5. Reporting and Investigating Retaliation.**

36 Any act of alleged retaliation should be reported immediately to the Vice President and
37 will be investigated promptly. If the Vice President has participated in retaliation, reports
38 may be made to the Treasurer of CCPG. The Vice President or Treasurer shall make a
39 full report of any alleged retaliation to the Board, which shall investigate all such reports
40 promptly.

41 To retain anonymity, it is not necessary to provide your name or relationship to the
42 organization in any notification.

43 Whether or not you identify yourself, for a proper investigation to be conducted, please
44 provide the Vice President or Treasurer with as much information as you can, sufficient
45 to do a proper investigation, including where and when the incident occurred, names and
46 titles of the individuals involved, and as much other detail as you can provide.

47 **Section 6. Confidentiality.**

48 CCPG will treat all communications under the Policy in a confidential manner, except to
49 the extent necessary:

- 50 • To conduct a complete and fair investigation, or
- 51 • For review of CCPG operations by its Board, independent public accountants, and
52 legal counsel.

53 **Section 7. Illustrative Types of Concerns.**

54 The following is a non-exhaustive list of the kinds of improprieties that should be
55 reported:

- 56 • Supplying false or misleading information on CCPG's financial or other public
57 documents, including its Form 990.
- 58 • Providing false information to or withholding material information from the
59 Board or its auditors.
- 60 • Destroying, altering, mutilating, concealing, covering up, falsifying, or making a
61 false entry in any records that may be connected to an official proceeding, in
62 violation of federal or state law or regulations.
- 63 • Altering, destroying, or concealing a document, or attempting to do so, with the
64 intent to impair the document's availability for use in an official proceeding or
65 otherwise obstructing, influencing, or impeding any official proceeding, in
66 violation of federal or state law or regulations.
- 67 • Embezzling, self-dealing, private inurement (i.e., CCPG earnings inuring to the
68 benefit of a Board member) and private benefit (i.e., CCPG assets being used by
69 anyone in the organization for personal gain or benefit).
- 70 • Paying for services or goods that are not rendered or delivered.
- 71 • Using remarks or actions of a sexual nature that are not welcome and are likely to
72 be viewed as personally offensive, including sexual flirtations; unwelcome
73 physical or verbal advances; sexual propositions; verbal abuse of a sexual nature;
74 the display of sexually suggestive objects, cartoons, or pictures; and physical
75 contact of a sexual or particularly personal nature.
- 76 • Using epithets, slurs, negative stereotyping, and threatening, intimidating, or
77 hostile acts that relate to race, color, religion, gender, sexual orientation, gender
78 identity and expression, national or ethnic origin, age, or disability.
- 79 • Facilitating or concealing any of the above or similar actions.

80 **Section 8. Compliance.**

81 Failure on the part of a member of CCPG to follow this Policy can result in possible civil
82 and criminal sanctions against CCPG. . The Vice President and Treasurer of CCPG will

83 periodically review these procedures with legal counsel to ensure that they are in
84 compliance with applicable law.