

## WHISTLEBLOWER PROTECTION POLICY AND PROCEDURE

### **Section 1. Reason for Policy.**

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

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

### **Section 2. Persons Concerned.**

This Policy is directed to all CCPG members.

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

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

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

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

### **Section 4. Retaliation.**

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

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

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

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

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

### **Section 6. Confidentiality.**

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

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

### **Section 7. 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 CCPG's financial or other public documents, including its Form 990.
- Providing false information to or withholding material information from the Board or its auditors.
- Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any records that may be connected to an official proceeding, in violation of federal or state law or regulations.
- Altering, destroying, or concealing a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding or otherwise obstructing, influencing, or impeding any official proceeding, in violation of federal or state law or regulations.
- Embezzling, self-dealing, private inurement (i.e., CCPG earnings inuring to the benefit of a Board member) and private benefit (i.e., CCPG assets being used by anyone in the organization for personal gain or benefit).
- Paying for services or goods that are not rendered or delivered.
- Using remarks or actions of a sexual nature that are not welcome and are likely to be viewed as personally offensive, including sexual flirtations; unwelcome physical or verbal advances; sexual propositions; verbal abuse of a sexual nature; the display of sexually suggestive objects, cartoons, or pictures; and physical contact of a sexual or particularly personal nature.
- Using epithets, slurs, negative stereotyping, and threatening, intimidating, or hostile acts that relate to race, color, religion, gender, sexual orientation, gender identity and expression, national or ethnic origin, age, or disability.
- Facilitating or concealing any of the above or similar actions.

### **Section 8. Compliance.**

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

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