

JEWISH FEDERATION OF GREATER PHILADELPHIA POLICY ON REPORTING OF IMPROPER ACTIVITIES

Section 1: Scope

The Jewish Federation of Greater Philadelphia (“Jewish Federation”) recognizes the great responsibility that it has for the careful management of the community dollars with which it is entrusted. Jewish Federation is committed to compliance with all applicable federal, state and local laws and regulations, as well as creating and implementing policies and procedures to apply these laws and regulations within the Jewish Federation setting.

It is imperative that every Jewish Federation staff member (including all supervisors, directors, officers, executives) understand their role in maintaining a professional workplace where the utmost care is given to following all applicable laws, regulations, policies and procedures. Jewish Federation expects all of its employees and volunteers to conduct themselves lawfully and ethically.

Jewish Federation’s internal controls and operating procedures are intended to detect and to prevent improper, illegal and unethical activities (collectively “Improper Activities”). However, even the best systems of control cannot provide absolute safeguards against all irregularities. Jewish Federation has a responsibility to investigate (and, where necessary, to report to third-parties such as law enforcement) allegations of Improper Activities brought to its attention.

This Policy on Reporting of Improper Activities applies to all employees (including all staff members, supervisors, directors, officers, executives), as well as to Board Members, Committee members and other volunteers, who work at or volunteer for Jewish Federation.

This Policy shall be administered by the Jewish Federation’s Ethics Committee, in conjunction with the Jewish Federation’s Human Resources department. This Policy, along with details of how to contact members of the Ethics Committee, Human Resources department and Board leadership, can be found on Jewish Federation’s internal website for employees, Fednet, and on Jewish Federation’s website for volunteers, www.jewishphilly.org. Questions about this Policy can be directed to the Ethics Committee or the Human Resources department.

Section 2: Prohibitions

All individuals covered by this Policy are responsible for reviewing the Policy and understanding their responsibility to report allegations of any suspected Improper Activities or violations (or suspected violations) of this Policy. Such Improper Activities include, but are not limited to:

- Misappropriation of funds
- Providing misleading financial information
- Failure to follow the intent of a donor for donation allocations
- Misuse or theft of organization assets
- Fraud
- Coercion

- Conflicts of interest
- Violations of the Jewish Federation’s Equal Employment Opportunity Policy (including its discrimination, harassment and retaliation prohibitions)
- Violations of other Jewish Federation policies
- Actions in violation of any federal, state or local law, regulation or ordinance
- Conduct that is otherwise dishonest and/or unethical and/or illegal

Section 3: Complaint Procedure

Individuals who have reason to believe that improper activities or violations of this Policy have or may have occurred, whether by an employee (including staff members, supervisors, directors, officers, executives) or a volunteer (including a Board Member or Ethics Committee member), and whether individually or as part of a group, should report their concerns to any member of the Jewish Federation’s executive management team, the Chief Human Resources Officer and/or any member of the Ethics Committee. Individuals wishing to raise a concern under this Policy may do so by: speaking to any of the persons identified above and listed at the end of this Policy with whom they feel the most comfortable; Individuals may also raise a concern anonymously, through our 3rd party Ethics Reporting Hotline; Concerns may be submitted anonymously either by phone: 1 833-249-1292 or online: <http://jewishphilly.ethicspoint.com/>, or by scanning the following QR code to submit a case through mobile intake.



If a concern involves a member of the executive management team, it should be raised with a member of the Ethics Committee. If a concern involves a member of the Ethics Committee, it should be raised with the Jewish Federation’s Board Chair or Board Co-Chair. If a concern involves the Board Chair or Board Co-Chair, it should be raised with a member of the Ethics Committee. Individuals should not, under any circumstances, conduct investigations or other follow-up on their own. In all instances, individuals may use our 3rd party Ethics Reporting Hotline.

It is the responsibility of the executive management team and the Chief Human Resources Officer to share any concern received with the Ethics Committee, as appropriate.

The Ethics Committee will report any concern it receives to the Jewish Federation’s Board Chair and Board Co-Chair, unless the Ethics Committee determines that such reporting may reasonably compromise an investigation (e.g., the concern involves the Board Chair or Board Co-Chair). The Ethics Committee will report any concern it receives regarding financial, auditing or similar issues to the Board’s Audit Committee.

It is the responsibility of the Ethics Committee to ensure that any concern raised under this Policy is investigated in accordance with this Policy.

Section 4: Investigation of Complaints

Concerns of Improper Activities will be investigated by persons appointed by the Ethics Committee. Some situations may warrant investigation by an independent outside person or entity, such as an auditor and/or attorney. The Ethics Committee will oversee the investigative process and is responsible for identifying appropriate individuals to conduct any needed investigation.

As part of its responsibility, the Ethics Committee will provide oversight of and coordination for investigative activities, including the facilitation of communications among parties and the provision of appropriate resources and expertise.

In response to any concern, the Ethics Committee will do the following (or, through appointed persons or in connection with an outside person/entity, will cause the following to occur):

- Conduct a prompt, impartial and thorough investigation;
- Disclose allegations only to the extent necessary to conduct the investigation and/or to take any necessary corrective measures (keeping the allegations as confidential as possible);
- Take corrective measures with respect to any employee or non-employee who has engaged in Improper Activities pursuant to this Policy, including termination of employment, termination of other relationship and/or referral to appropriate governmental or law enforcement authorities; and
- Not engage in or tolerate any unlawful retaliation against anyone who: makes a complaint or raises a concern; serves as a witness or otherwise participates in an investigation; or is closely associated with the complainant.

Jewish Federation employees are expected to provide information and to assist in any investigation by the Ethics Committee or by any regulatory or law enforcement agency.

Section 5: Retention of Records

At the conclusion of an investigation, the Ethics Committee will retain a copy of any investigation documents, including any documents relating to the reported concern, the investigative process, any report or disciplinary actions resulting from such investigation and any other documents deemed relevant by the Ethics Committee for a period of three years from the conclusion of the investigation or any civil or criminal proceedings resulting from the investigation, whichever is later, unless a longer retention period is required by another Jewish Federation policy or by applicable law.

Section 6: Corrective Measures

In the event that an investigation establishes that an employee or a volunteer has engaged in improper conduct, Jewish Federation will take prompt and appropriate corrective action up to and including termination of that employee's employment or the non-employee's other relationship with Jewish Federation and/or refer the matter to appropriate governmental authorities.

Section 7: Protection from Retaliation and Interference

Jewish Federation is committed to protecting employees from retaliation for (or interference with) raising a concern under this Policy. Jewish Federation prohibits and will not tolerate any coercion,

intimidation, retaliation, interference or discrimination against any individual for raising a concern or for assisting in the investigation of a concern under this Policy. Retaliation is itself a violation of this Policy. Individuals who believe they have been retaliated against or subjected to inappropriate behavior as a result of raising a concern pursuant to this Policy, should use the complaint procedure above to report any such conduct.

Section 8: Policy Administration

The Ethics Committee will report to the Board of Directors on the administration of this Policy on at least an annual basis.

Ethics Committee Membership and Contact Information

Board Leadership & Ethics Committee Members

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