POLICY:
It is the policy of Jewish Family Service of Colorado (JFS or the Agency) that:
1. A reporting individual is free to lawfully disclose whatever information supports a claim of suspected fraud, waste and abuse or misconduct under the Fraud, Waste and Abuse Policy and Procedure.
2. A reporting individual who in good faith reports suspected fraud, waste and abuse or misconduct under JFS’ Fraud, Waste and Abuse Policy and Procedure shall not suffer harassment, retaliation or adverse action.
3. Violations of this policy will not be tolerated.
4. JFS will make reasonable efforts to:
   a. Investigate a Whistleblower’s claim of suspected retaliation or interference;
   b. Take immediate steps to stop any alleged retaliation; and
   c. Discipline any person associated with JFS found to have retaliated against or interfered with a Whistleblower.

PURPOSE: See below

DEFINITIONS: See below

APPLICABLE STATUTES/REGULATIONS/OTHER REFERENCES:
Employee Rights Act 1996
Whistleblower Protection Act
OP-D-100 Corporate Compliance Handbook
OP-D-101 Letter from the Chief Executive Officer
OP-D-102 Corporate Compliance Program
OP-P-100 Code of Ethics and Professional Conduct Policy
OP-P-101 Conflict of Interest Policy-Employee
OP-F-106 Conflict of Interest Disclosure Form – Executive Management
OP-P-102 Corporate Compliance Policy
OP-P-103 Fraud, Waste and Abuse Policy
OP-F-100 Fraud Waste and Abuse Report
OP-P-104 Records Retention Policy
OP-P-105 Sensitive Information Policy
OP-P-106 Social Media Policy
OP-P-107 Whistleblower Protection Policy
OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report Form
OP-F-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse and 2) Whistleblower Retaliation or Interference
OP-F-103 Corporate Compliance Acknowledgement Form

PROCEDURE(S): See below
To provide whistleblowers, such as, but not limited to:
- JFS Board Members
- Employees
- Interns
- Volunteers
- Clients

with a mechanism to:
- report claims of interference or retaliation, after reporting a suspected violation of fraud, waste, and abuse, or misconduct.

Purpose

Definitions

**Whistleblower**
Someone who:
- Identifies and reports violations or suspected violations of JFS policies
- Identifies and reports suspected fraud, waste and abuse, or misconduct
- Raises suspected violations of law
- Cooperates in inquiries or investigations

In the Fraud, Waste and Abuse policy the Whistleblower is also known as the Reporting Individual

Reporting individuals can be:
- JFS Board Members
- Employees
- Interns,
- Volunteers
- Clients
- Someone to whom the violation was reported anonymously

**Interference**
- Any attempt by JFS, or any person associated with JFS, to
  - prevent a Whistleblower from reporting suspected fraud, waste and abuse, or misconduct, or
  - influence the nature of such a report

**Retaliation**
- Any adverse action or credible threat of an adverse action
  - taken in response to a Whistleblower’s good faith allegation of
    - suspected fraud, waste, and abuse or misconduct or
    - cooperation with an investigation of an allegation
  - Adverse action does not include an investigation into the whistleblower’s alleged participation

**Adverse Action**
- Any action taken or threatened by JFS or its board members, employees, interns, volunteers, and clients that negatively affects the terms or conditions of the Whistleblower’s status at JFS including, but not limited to:
  - Employment
  - Discrimination
  - Demotion
  - Suspension
  - Termination
  - Transfer to a lesser position
  - Denial of promotions
  - Denial of compensation/benefits
  - Threats

**Conflicts of Interest**
- When any individual charged with the responsibility of processing or investigating an allegation of retaliation or interference related to a Whistleblower complaint has a:
  - Direct personal relationship with either the Whistleblower or alleged retaliator. This includes a(n):
    - relationship with a member of the immediate family
    - direct employment relationship, or
    - employment relationship with a member of the immediate family (either currently, or in the past, directly supervised or was directly responsible to, the individual); or
    - financial relationship with the individual or a member of the immediate family.

**Contact Information**

Committee Contact Information:
Located at: F:\Public\Policies\Documents\HR-D-100 Board Committees & Member Email Information


**About Reporting Retaliation or Interference**

**Reporting Allegations of Retaliation or Interference Against the Whistleblower**
- Anyone may file a OP-F-101 Confidential Whistleblower’s Claim of Suspected Retaliation or Interference Report
- File with Audit Committee Chair (no later than 90 days from the date the Whistleblower became aware of the alleged adverse action)

Report contents should include:
- be written (i.e., not verbal)
- include specific information that documents and supports the Whistleblower’s allegation of retaliation or interference

**Responsibility/Expectation**

**Whistleblower**

**Retaliation or Interference Reporting Process**
- Completes OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report
- Submits OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report to Audit Committee Chair along with any supporting documentation (no later than 90 days from date whistleblower became aware of the alleged adverse action)

**Interim Protections**
- May raise concerns about the proposed resolution process (within 5 work days of receipt)
- If Whistleblower declines the proposed process, her/his representative may seek other legal remedies to resolve the claim

**Resolving Allegations or Claims of Retaliation or Interference**
(For those requiring an investigation, complete the investigation within 90 days of the date the claim was filed, unless whistleblower agrees to an extension)
- Reviews investigation panel membership
- Comments on any perceived conflicts of interest, or bias with investigation panel members

**When Retaliation or Interference Occurs**
- Whistleblower, along with the Board Chair and CEO, takes measures to protect or restore Whistleblower’s position and reputation, including making any public or private statements

**Audit Committee Chair**
- Receives completed OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report from whistleblower
- When the Board Chair is not the subject of the investigation:
  - The Audit Committee Chair forwards completed OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report to Board Chair (within 3 business days)
- When the Board Chair is the subject of the investigation, the Audit Committee Chair advises the CEO, and appoints an Investigation Panel.
  - Gives whistleblower opportunity to review panel membership and comment on perceived conflicts of interest
  - Completes the Outcomes section on the Fraud Waste and Abuse Report form
  - Submits the final report to CCO/COO, HR Director, Whistleblower
- When the Board Chair is the subject of the investigation, the Audit Committee Chair along with the CEO, notifies legal authorities and/or government officials, as needed.

**COO/COO**
- Maintains, and files OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report in the corporate records
- Completes, maintains, and files OP-F-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse and 2) Whistleblower Retaliation or Interference

**Acknowledgement Receipt**
Upon receipt of this Policy:
- Employees and interns are required to sign an acknowledgement of receipt

**JFS**
- Informs board members, employees, and interns the Whistleblower Protection Policy and Procedure is on the JFS web site.

**Volunteers**
- Are given the Volunteer Handbook which makes volunteers aware of the Whistleblower Policy

**Board and Committee Members**:
- Copies of the Corporate Compliance Handbook, its policies and procedures, and forms, are available to Board and Committee Members upon request

**CEO or his/her Designee**
- receives report from Audit Committee Chair
- Along with Board Chair determines outcome, corrective action
- CEO, Board Chair, or Audit Committee Chair completes Outcomes section on report and submits final report to CCO/COO, HR Director, Whistleblower
- CEO follows up with person who initiated report
- Along with Board Chair or Audit Committee Chair
  - CEO, notifies legal authorities and/or government officials, as needed
Responsibility/Expectation (continued)

Board Chair (or designee)
(If Board Chair is the subject of the investigation the Audit Committee Chair assumes responsibility)

Retaliation or Interference Reporting Process
1. Reviews OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report
2. Determines whether an investigation is justified (refer to Reporting Process flow charts)
3. Notifies Whistleblower in writing of the following (within 5 work days of receipt of OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report)
   a. Date Audit Committee Chair received the claim
   b. Whether OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report is complete and provides sufficient information to permit an adequate investigation
   c. The mechanism to resolve OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report. To include:
      - Whistleblower’s rights
      - requirements
      - investigation process
      - investigation panel composition
      - potential consequences associated with this process
   d. A copy of relevant Whistleblower protection regulations from the appropriate government funding agency (if any) should the claim involve an allegation of misconduct involving funds provided by the government
4. Should the Whistleblower raise concerns about the proposed resolution process (within 5 work days) Board Chair exercises reasonable efforts to address the Whistleblower’s concerns
5. Assumes the Whistleblower has accepted the notice of resolution process if the Whistleblower does not respond within 5 work days

Interim Protections
- Consult with JFS CEO, CCO/COO, and HR Director to determine the provision of interim protections
- Inform the Whistleblower in writing of this decision
- Documents decision process on OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report
- When the Whistleblower’s claim of suspected retaliation or interference is fully resolved, any temporary measures taken to protect the whistleblower may be:
  - discontinued, or
  - replaced with permanent remedies

Resolving Allegations/Claims of Retaliation or Interference
(For those requiring investigation, complete the investigation within 90 days of the date the claim was filed, unless Whistleblower agrees to an extension)
- Makes a final determination whether retaliation or interference occurred, based upon the final report and review of evidence from the investigation panel
- Board Chair or CEO completes Outcomes section on OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report and submits final report to CCO/COO, HR Director, Whistleblower

When Retaliation or Interference is Confirmed
- along with CEO determines the appropriate remedies to satisfy regulatory obligations and protect the Whistleblower.
- along with the CEO and Whistleblower takes measures to protect or restore Whistleblower’s position and reputation, including making any public or private statements
- may monitor or discipline the retaliator to provide Whistleblower protection against further retaliation
- notifies legal authorities and/or government officials, as needed

When Retaliation or Interference is Not Confirmed
- discontinue protection measures

Notification of Final Determination to Governmental Agencies
- If applicable, notifies the government official responsible for the contract of conclusions and remedies.

Investigation Panel
Board Chair (if the Board Chair is not the subject of the investigation) appoints at least 3 Audit Committee members to panel
- may include members from outside JFS

Panel members:
- Shall not have conflicts of interest with the Whistleblower. A conflict of interest includes:
  - A personal or professional relationship with:
    - The Whistleblower
    - The person alleged to be interfering or retaliating against the Whistleblower
  - Shall be qualified to conduct a timely, objective, thorough investigation
- Provide the Whistleblower the opportunity to:
  - Review panel membership
  - Comment on panels members with respect to perceived conflicts of interest, or bias
- Shall collect and examine all relevant evidence, including interviews with
  - the Whistleblower
  - the person alleged to be interfering or retaliating against the Whistleblower
  - any other person who can provide relevant and material information
  - use reasonable administrative means to obtain materials relevant to the investigation, such as:
    - testimony
    - documents
    - other materials
- Maintain confidentiality of all participants in the investigation
- Document conclusions of the investigation on OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report
- Make investigation conclusions available to:
  - Board Chair
  - Audit Committee Chair
  - CEO
  - CCO/COO
  - HR Director
  - Whistleblower
- The investigation report shall include:
  - Detailed description of the investigative process, to include:
    - finding of fact
    - a list of individuals interviewed
    - an analysis of the evidence
    - recommendations
- Investigation Panel submits report to:
  - Board Chair (if not subject of investigation)
  - Audit Committee Chair
  - CEO

Training
Training is addressed on OP-F-103 Corporate Compliance Acknowledgement Form
Whistleblower Retaliation, Interference, Adverse Action Claim Reporting Process

Board Chair is not subject of investigation.

Whistleblower identifies retaliation, interference, adverse action.

Whistleblower completes OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report.

Whistleblower submits report to Audit Committee Chair.

Audit Committee Chair acknowledges receipt, advises CEO, and submits report to Board Chair.

Is an investigation justified?

Yes

Board Chair appoints Investigation Panel.

No

Board Chair or CEO

- Takes measures to protect and restore Whistleblower’s position & reputation
- Monitors or protects Whistleblower against further retaliation
- Notifies government offices, if needed

Investigation Panel documents conclusions on OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report.

Investigation Panel submits conclusions on OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report to Board Chair, Audit Committee Chair, and CEO.

Board Chair or CEO completes the Outcome’s section on OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report and submits final report to:

- CCO/COO
- HR Director
- Whistleblower

Board Chair and/or CEO notifies legal authorities and/or government officials, as needed.

CCO/COO

1. Maintains, and files OP-F-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report in the corporate records
2. Complete, maintains, and files in the corporate records OP-F-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse and 2) Whistleblower Retaliation or Interference

Board Chair or CEO

- Gives Whistleblower opportunity to review Panel membership & comment on perceived conflicts of interest

Investigation Panel

- Collects & examines evidence
- Interviews relevant persons

Board Chair gives Whistleblower opportunity to review Panel membership & comment on perceived conflicts of interest.

Whistleblower can contact:
- Audit Committee Chair
- Board Chair
- CEO
- CCO/COO
- HR Director
- Supervisor/Manager
- Other

Did retaliation, interference, adverse action occur?

Yes

No
Whistleblower Protection Policy

Whistleblower Retaliation, Interference, Adverse Action Claim Reporting Process

Board Chair is subject of investigation

Whistleblower identifies retaliation, interference, adverse action

Whistleblower completes OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Whistleblower submits report to Audit Committee Chair

Audit Committee Chair acknowledges receipt and advises CEO

Is an investigation justified?

Audit Committee Chair appoints Investigation Panel

Audit Committee Chair gives Whistleblower opportunity to review Panel membership & comment on perceived conflicts of interest

Investigation Panel
• Collects & examines evidence
• Interviews relevant persons

Investigation Panel documents conclusions on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Audit Committee Chair or CEO notifies Whistleblower Investigation is closed

Audit Committee Chair or CEO or CEO
• Takes measures to protect and restore Whistleblowers’ position & reputation
• Monitors or protects Whistleblower against further retaliation
• Notifies government offices, if needed

Whistleblower can contact:
• Audit Committee Chair
• Board Chair
• CEO
• CCO/COO
• HR Director
• Supervisor/Manager
• Other

Did retaliation, interference, adverse action occur?

Audit Committee Chair or CEO or CEO
• Completes the Outcome’s section on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report and submits final report to:
  • CCO/COO
  • HR Director
  • Whistleblower

Audit Committee Chair or CEO notifies legal authorities and/or government officials, as needed

CCO/COO
1. Maintains, and files OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report in the corporate records
2. Complete, maintains, and files in the corporate records OPF-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse; and 2) Whistleblower Retaliation or Interference

Whistleblower Retaliation, Interference, Adverse Action Claim Reporting Process

Board Chair is subject of investigation

Whistleblower identifies retaliation, interference, adverse action

Whistleblower completes OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Whistleblower submits report to Audit Committee Chair

Audit Committee Chair acknowledges receipt and advises CEO

Is an investigation justified?

Audit Committee Chair appoints Investigation Panel

Audit Committee Chair gives Whistleblower opportunity to review Panel membership & comment on perceived conflicts of interest

Investigation Panel
• Collects & examines evidence
• Interviews relevant persons

Investigation Panel documents conclusions on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Audit Committee Chair or CEO notifies Whistleblower Investigation is closed

Audit Committee Chair or CEO or CEO
• Takes measures to protect and restore Whistleblowers’ position & reputation
• Monitors or protects Whistleblower against further retaliation
• Notifies government offices, if needed

Whistleblower can contact:
• Audit Committee Chair
• Board Chair
• CEO
• CCO/COO
• HR Director
• Supervisor/Manager
• Other

Did retaliation, interference, adverse action occur?

Audit Committee Chair or CEO or CEO
• Completes the Outcome’s section on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report and submits final report to:
  • CCO/COO
  • HR Director
  • Whistleblower

Audit Committee Chair or CEO notifies legal authorities and/or government officials, as needed

CCO/COO
1. Maintains, and files OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report in the corporate records
2. Complete, maintains, and files in the corporate records OPF-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse; and 2) Whistleblower Retaliation or Interference

Whistleblower Retaliation, Interference, Adverse Action Claim Reporting Process

Board Chair is subject of investigation

Whistleblower identifies retaliation, interference, adverse action

Whistleblower completes OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Whistleblower submits report to Audit Committee Chair

Audit Committee Chair acknowledges receipt and advises CEO

Is an investigation justified?

Audit Committee Chair appoints Investigation Panel

Audit Committee Chair gives Whistleblower opportunity to review Panel membership & comment on perceived conflicts of interest

Investigation Panel
• Collects & examines evidence
• Interviews relevant persons

Investigation Panel documents conclusions on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Audit Committee Chair or CEO notifies Whistleblower Investigation is closed

Audit Committee Chair or CEO or CEO
• Takes measures to protect and restore Whistleblowers’ position & reputation
• Monitors or protects Whistleblower against further retaliation
• Notifies government offices, if needed

Whistleblower can contact:
• Audit Committee Chair
• Board Chair
• CEO
• CCO/COO
• HR Director
• Supervisor/Manager
• Other

Did retaliation, interference, adverse action occur?

Audit Committee Chair or CEO or CEO
• Completes the Outcome’s section on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report and submits final report to:
  • CCO/COO
  • HR Director
  • Whistleblower

Audit Committee Chair or CEO notifies legal authorities and/or government officials, as needed

CCO/COO
1. Maintains, and files OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report in the corporate records
2. Complete, maintains, and files in the corporate records OPF-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse; and 2) Whistleblower Retaliation or Interference

Whistleblower Retaliation, Interference, Adverse Action Claim Reporting Process

Board Chair is subject of investigation

Whistleblower identifies retaliation, interference, adverse action

Whistleblower completes OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Whistleblower submits report to Audit Committee Chair

Audit Committee Chair acknowledges receipt and advises CEO

Is an investigation justified?

Audit Committee Chair appoints Investigation Panel

Audit Committee Chair gives Whistleblower opportunity to review Panel membership & comment on perceived conflicts of interest

Investigation Panel
• Collects & examines evidence
• Interviews relevant persons

Investigation Panel documents conclusions on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Audit Committee Chair or CEO notifies Whistleblower Investigation is closed

Audit Committee Chair or CEO or CEO
• Takes measures to protect and restore Whistleblowers’ position & reputation
• Monitors or protects Whistleblower against further retaliation
• Notifies government offices, if needed

Whistleblower can contact:
• Audit Committee Chair
• Board Chair
• CEO
• CCO/COO
• HR Director
• Supervisor/Manager
• Other

Did retaliation, interference, adverse action occur?

Audit Committee Chair or CEO or CEO
• Completes the Outcome’s section on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report and submits final report to:
  • CCO/COO
  • HR Director
  • Whistleblower

Audit Committee Chair or CEO notifies legal authorities and/or government officials, as needed

CCO/COO
1. Maintains, and files OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report in the corporate records
2. Complete, maintains, and files in the corporate records OPF-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse; and 2) Whistleblower Retaliation or Interference

Whistleblower Retaliation, Interference, Adverse Action Claim Reporting Process

Board Chair is subject of investigation

Whistleblower identifies retaliation, interference, adverse action

Whistleblower completes OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Whistleblower submits report to Audit Committee Chair

Audit Committee Chair acknowledges receipt and advises CEO

Is an investigation justified?

Audit Committee Chair appoints Investigation Panel

Audit Committee Chair gives Whistleblower opportunity to review Panel membership & comment on perceived conflicts of interest

Investigation Panel
• Collects & examines evidence
• Interviews relevant persons

Investigation Panel documents conclusions on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report

Audit Committee Chair or CEO notifies Whistleblower Investigation is closed

Audit Committee Chair or CEO or CEO
• Takes measures to protect and restore Whistleblowers’ position & reputation
• Monitors or protects Whistleblower against further retaliation
• Notifies government offices, if needed

Whistleblower can contact:
• Audit Committee Chair
• Board Chair
• CEO
• CCO/COO
• HR Director
• Supervisor/Manager
• Other

Did retaliation, interference, adverse action occur?

Audit Committee Chair or CEO or CEO
• Completes the Outcome’s section on OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report and submits final report to:
  • CCO/COO
  • HR Director
  • Whistleblower

Audit Committee Chair or CEO notifies legal authorities and/or government officials, as needed

CCO/COO
1. Maintains, and files OPF-101 Whistleblower’s Claim of Suspected Retaliation or Interference Report in the corporate records
2. Complete, maintains, and files in the corporate records OPF-102 Tracking Report for Claims of 1) Suspected Fraud Waste and Abuse; and 2) Whistleblower Retaliation or Interference