

**Policy Regarding the Confidential Reporting**  
**Of Financial Impropriety or Misuse of the**  
**Organization's Resources**

**Background**

The Sarbanes-Oxley act requires all corporate entities (including not for profit organizations) to establish a confidential and anonymous mechanism that enables employees to report financial improprieties or misuse of the corporation's resources.

**Policy**

Any Jewish Community Center employee may submit a good faith complaint regarding improper financial management and practices to the officers of the organization listed below without fear of dismissal or other retaliation of any kind. Complaints may be submitted in writing to any of the following individuals:

- Board President
- Treasurer
- Counsel

**Procedure Overview**

Reports regarding improper financial management and practices should be made to one of the officers listed above. The report should be written and made as soon as possible after the events that gave rise to the report. The report should set forth in detail the basis for the individual's concern of financial impropriety or misuse of resources and contain as much documentation as possible.

An investigation will be conducted by the Finance Committee and reported to the Board of Directors.

**Non-Retaliation**

If an individual filed a report regarding improper financial management and practices in good faith, the individual will not be disciplined or otherwise penalized because of the report, regardless of whether or not the report is sustained. If it appears that the report was not filed in good faith, disciplinary action may be taken as determined by the Board President and Chief Executive Officer.