

Whistleblower Policy

This Whistleblower Policy of the Jewish Federation of Sacramento Region: (1) encourages staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the Organization; (2) specifies that the Organization will protect the person from retaliation; and (3) identifies where such information can be reported.

- 1. Encouragement of reporting.** The Organization encourages complaints, reports or inquiries about illegal practices or serious violations of the Organization's policies, including illegal or improper conduct by the Organization itself, by its leadership, or by others on its behalf. Appropriate subjects under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the Organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.
- 2. Protection from retaliation.** The Organization prohibits retaliation by or on behalf of the Organization against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The Organization reserves the right to discipline persons who make bad faith, knowingly false or vexatious complaints, reports or inquiries or who otherwise abuse the policy.
- 3. Where to report.** Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the Organization's Chief Executive Officer or President of the Board of Directors; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to the Chief Financial Officer. The Organization will conduct a prompt discreet and objective review or investigation. Staff or volunteers must recognize that the Organization may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.



Conflict of Interest Policy

This Conflict of Interest Policy of the Jewish Federation of Sacramento: (1) defines conflicts of interest; (2) identifies classes of individuals within the Organization covered by this policy; (3) facilitates disclosure of information that may help identify conflicts of interest; and (4) specifies procedures of information to be followed in managing conflicts of interest.

1. **Definition of conflicts of interest.** A conflict of interest arises when a person in position of authority over the Organization may benefit financially from a decision he or she could make in that capacity, including indirect benefits such as to family members or businesses with which a person is closely associated. This policy is focused upon material financial interest of, or to benefit to, such persons.
2. **Individuals covered.** Persons covered by this policy are the organization's officers, directors, Federation Chief Executive Officer, Chief Financial Officer, and agency Executive Directors.
3. **Facilitation of disclosure.** Persons covered by this policy will annually disclose or update the President of the Board of Directors on a form provided by the Organization (Conflict of Interest Disclosure Statement) their interests that could give rise to conflict of interest, such as a list of family members, substantial business or investment holdings, and other transactions or affiliations with businesses and other organizations or those of family members.
4. **Procedures to manage conflicts.** For each interest disclosed to the President of the Board of Directors, the President will determine whether to: (a) take no action; (b) assure full disclosure to the Board of Directors and other individuals covered by this policy; (c) ask the person to recuse from participation in related discussions or decisions within the Organization; (d) ask the person to resign from his or her position in the Organization, or if the person refuses to resign, become subject to possible removal in accordance with the Organization's removal procedures. The Organization's Chief Executive Officer and Chief Financial Officer will monitor proposed or ongoing transactions for conflicts of interest and disclose them to the President of the Board of Directors in order to deal with potential or actual conflicts, whether discovered before or after the transaction has occurred.

Document Retention and Destruction Policy

This Document Retention and Destruction Policy of the Jewish Federation of Sacramento Region identifies the record retention responsibilities of staff, volunteers, members of the Board of Directors, and outsiders for maintaining and documenting the storage and destruction of the Organization's documents and records.

- 1. Rules.** The Organization's staff, volunteers, members of the Board of Directors and outsiders (i.e., independent contractors via agreements with them) are required to honor these rules: (a) paper or electronic documents indicated under terms for retention below will be transferred and maintained by the Human Resources, Accounting or Administrative staffs/departments or their equivalents; (b) all other paper documents will be destroyed after three years; (c) all other electronic documents will be deleted from all individual computers, databases, networks, and back-up storage after one year, and (d) **no paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.**

- 2. Terms of retention.**
 - a. Retain permanently:
 - *Governance reports*-Charter and amendments, Bylaws, other organizational documents, governing board and board committee minutes.
 - *Tax records*-Filed state and federal tax returns/reports and supporting records, tax exemption determination letter and related correspondence, files related to tax audits.
 - *Intellectual property records*-Copyright and trademark registrations and samples of protected work.
 - *Financial records*-Audited financial statements and attorney contingent liability letters.

 - b. Retain for ten years:
 - *Pension and benefit records*-Pension (ERISA) plan participant/beneficiary records, actual reports, related correspondence with government agencies, and supporting records.

 - c. Retain for three years:
 - *Employee/employment records*-Employee names, addresses, social security numbers, dates of birth, INS Form I-9, resume/application materials, job descriptions, dates of hire and termination/separation, evaluations, compensation information, promotions, transfers, disciplinary matters, time/payroll records, leave/comp time/FMLA, engagement and discharge correspondence, documentation of basis for independent contractor status (retain for all current employees and individual contractors and for three years after departure of each individual).



- *Lease, insurance, and contract/license records*-Software license agreements, vendor, hotel, and service agreements, independent contractor agreements, employment agreement, consultant agreement, and all other agreements (retain during the term of the agreement and for three years after termination, expiration, non-renewal of each agreement).
- d. Retain for one year:
- *All other electronic records, documents and files*-Correspondence files, past budgets, bank statements, publications, employee manuals/policies and procedures, survey information.
3. **Exceptions.** Exceptions to these rules and terms for retention may be granted only by the Organization's Chief Executive Officer or Chief Financial Officer.