



Whistleblower/Code of Conduct Policy **Adopted 6/24/2009**

Code of Conduct

The Orange County Community Foundation Code of Conduct (“Code”) requires board members, officers, consultants, volunteers and employees to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Foundation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all board members, officers, consultants, volunteers and employees to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy contained herein.

Open Door Policy

The Foundation values the observations of its employees. Staff members should always feel free to raise issues of concern, in good faith, without fear of retaliation.

Definitions

Baseless Allegations: Allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action by Orange County Community Foundation, and/or legal claims by individuals accused of such conduct.

Fraudulent or Dishonest Conduct: A deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- fraudulent financial reporting;
- pursuit of a benefit or advantage in violation of Orange County Community Foundation’s *Conflict of Interest Policy*;
- misappropriation or misuse of Orange County Community Foundation resources, such as funds, supplies, or other assets;

- authorizing or receiving compensation for goods not received or services not performed; and
- authorizing or receiving compensation for hours not worked

No Retaliation

No board member, officer, consultant, volunteer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee, board member, consultant, or volunteer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or removal from one's voluntary position. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Foundation prior to seeking resolution outside the Foundation.

Reporting Violations

The Foundation's open door policy suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Foundation's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is critical. Supervisors, while appropriately concerned about "getting to the bottom" of such issues, should not in any circumstances perform any investigative or other follow up steps on their own. For suspected fraud, or when you are not satisfied or are uncomfortable with following the Foundation's open door policy, individuals should contact the Foundation's Compliance Officer directly.

Compliance Officer

The Foundation's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at their discretion, shall advise the President and/or the Audit Committee. The Compliance Officer has direct access to the Audit Committee of the Board of Governors and is required to report to the Audit Committee at least annually on compliance activity. The Foundation's Compliance Officer is the Audit Committee Chair.

Accounting and Auditing Matters

The Audit Committee of the Board of Governors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Orange County Community Foundation 2009 Reporting Contacts

Tracy Branson – Vice President of Finance and Administration (ext. 33)

Shelley Hoss – President (ext. 25)

Tim Kay - Chair, Audit Committee (714.427.7400 or email at tkay@swlaw.com)