

## **Whistleblower/Code of Conduct Policy Acknowledgement for the OCCF Website**

### **Adopted June 25, 2020**

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#### **Code of Conduct**

The Orange County Community Foundation Whistleblower/Code of Conduct Policy (“Code”) requires 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 Orange County Community Foundation (“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 employees to comply with the Code and to report violations or suspected violations in accordance with this policy.

#### **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.

#### **Definition**

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 the Foundation’s *Conflict of Interest Policy*;
- misappropriation or misuse of Foundation resources, such as funds, supplies, or other assets;
- authorizing or receiving compensation for goods not received or services not performed;
- authorizing or receiving compensation for hours not worked; and
- authorizing or receiving reimbursement for personal expenses.

## **No Retaliation**

No employee who in good faith reports a violation of this Code shall suffer harassment, retaliation or adverse employment consequence. The Foundation will not tolerate or permit retaliation by management or any other employees against an individual who has reported a violation in good faith. Any such retaliation is subject to discipline up to and including termination of employment or removal. This Whistleblower Policy is intended to encourage and enable employees 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 management whom you are comfortable in approaching. Employees should report suspected violations of the Code to the Audit Committee Chair or any of the reporting contacts on page 3 of this policy, or to any Board member who will then ensure investigation of the complaint. 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 Audit Committee Chair.

## **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.

## **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 Audit Committee Chair 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.

## **Posting of this Policy**

This policy is to be posted in the Foundation's office, on its website and shall be provided to all employees upon commencement of their employment with the Foundation. The name and contact information of the President and CEO, Executive Vice President and COO, CFO, Chairman of the Board and the Audit Committee Chair shall accompany the posting or giving of this Policy.

## **Orange County Community Foundation Reporting Contacts**

- President and CEO
- Executive Vice President and COO
- CFO
- Chairman of the Board
- Audit Committee Chair

By signing this document, I acknowledge that I am aware that I have an obligation to report real or suspected fraudulent or unethical activity to the appropriate level of management or designated reporting contact on page 3, and that such reporting will be strictly confidential and anonymous. I also acknowledge that retaliation in any form taken against any employees who report suspected fraud or unethical behavior will not be tolerated, and such action will be grounds for disciplinary action up to and including termination.

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_