

Whistleblower/Code of Conduct Policy

The Orange County Community Foundation Whistleblower/Code of Conduct Policy (“Code”) requires employees and board members to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As employees, board members 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 and board members 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 and board members. Staff and board 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 or board member 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 or board

members 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 of board member. This Whistleblower Policy is intended to encourage and enable employees and board

members 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 and board members share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor or a member of the executive team is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or a member of the executive team or you are not satisfied with your supervisor's or executive response, you are encouraged to speak with management whom you are comfortable in approaching. Employees and board members 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 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.

