



## FOUNDATION POLICY RELATING TO PROTECTION OF 'WHISTLE BLOWERS'

On May 19, 2005 and amended on March 13, 2012, the Foundation's Board of Trustees adopted a policy relating to 'Whistle Blowers', the text of which is set forth below. A copy of this policy will be provided to each current employee as well as any future employee of the Foundation, along with a copy of the Employee Handbook. A copy of this policy will be provided in writing to any other Foundation Worker (as defined in paragraph 2 hereof) at the commencement of the Foundation Worker's position with the Foundation.

1. A Whistle Blower, as herein referred to shall be deemed to be a Foundation Worker (as defined in paragraph 2 hereof) who reasonably knows or believes that another Foundation Worker or Foundation Workers is or are guilty of conduct consisting of fraud or other misconduct which are a violation of Federal or State of Florida civil, criminal, or administrative laws or regulations, and are desirous of bringing such violation to the attention of appropriate authorities, and who have filed a complaint against such Foundation Worker or Workers as hereinafter provided, or as required by and in accordance with requirements of the Federal or State civil, criminal or administrative law.
2. It is the declared and specific intention and policy of the Foundation that no officer, trustee, senior advisor, supervisor, regular or temporary employee, outside consultant (including a member or employee of the firm which conducts the outside or annual audit of the Foundation, attorney or employee of an attorney) doing work on behalf of the Foundation, volunteer worker of the Foundation or other agent (herein collectively called a Foundation Worker) shall knowingly, with intent to retaliate or harm any other Foundation Worker (herein called the Whistle Blower), including the threatening of, or interference with the lawful employment or living of the Whistle Blower by reason of the Whistle Blower providing to a Supervisor, employee, officer or trustee of the Foundation, or any law enforcement, administrative or investigative officer, or Body of the State of Florida or Federal Government, any truthful information relating to the commission of violation of any applicable civil criminal or Administrative law or regulation, or possible commission of a crime,, or violation of civil, criminal or administrative law or offense, under the laws of the State of Florida or any civil, criminal, or administrative Federal law or Regulation.
3. Any Foundation Worker, as above described, may file a Whistle Blower complaint as provided for by applicable law. Unless otherwise permitted by applicable law or regulation, the complaint shall be in writing and signed by the Whistle Blower, signed before an officer authorized to take oaths that to the best of the Whistleblower's knowledge and belief the matters set forth in the Complaint are true and correct. All reports of illegal or dishonest activities shall be promptly submitted to the President & Chief Executive Officer or the Chief Financial Officer/Chief Operating Officer who will be investigate and take corrective action. Any Foundation Worker who believes that his or her concerns under this policy are not nor cannot be properly or timely addressed may contact the Chair or Vice Chair of the Board of Trustees.
4. No Foundation Worker shall at any time destroy, mutilate or change any Foundation document to prevent such document from being used in an official proceeding.
5. It is the intention of this policy to grant to and confirm to each Foundation Worker the rights as may be granted to "Whistle Blowers" under the Federal law commonly known as The Sarbanes-Oxley Act, or any subsequent amendment thereto which shall be applicable to the Foundation, as well as any other State of Florida or Federal Law or Regulation that may be enacted or adopted protecting the rights of "Whistle Blowers" which shall relate to the Southwest Florida Community Foundation. To the extent that this policy shall restrict any such rights the rights granted by such laws or regulations shall be deemed to supercede the policies herein adopted.