

Whistleblower Policy

The Southwest Florida Community Foundation, Inc. (“Foundation”) as a funder, leader, convener and decision maker in the community is committed to lawful and ethical behavior in all of its activities. The Foundation requires Foundation trustees, senior advisors, volunteers, employees, and others doing work on behalf of the Foundation (e.g., consultant, fiduciaries, outside contractors and members of their firms), hereinafter called “Foundation workers”, to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

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 supersede the policies herein adopted.

Reporting Responsibility

Each Foundation worker has an obligation to report what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by any Foundation worker. Foundation workers must also notify the Foundation if an action needs to be taken in order for the Foundation to be in compliance with law or policy or with generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration, but not limited to, the following:

- providing false or misleading information on the Foundation’s financial documents, grant reports, tax returns or other public documents;
- providing false information to or withholding material information from the Foundation’s auditors, accountants, lawyers, directors or other representatives responsible for ensuring Foundation compliance with fiscal and legal responsibilities;
- embezzlement, private benefit, or misappropriation of funds;
- material violation of Foundation policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention;
- facilitation or concealing any of the above or similar actions

Reporting

Employees

Whenever possible, employees should seek to resolve concerns by reporting issues directly to his or her manager/supervisor or to the next level of management as needed until matters are satisfactorily resolved. However, if for any reason an employee is not comfortable speaking to a manager/supervisor or does not believe the issue is being properly addressed, the employee may contact the Foundation's President and Chief Executive Officer or Board Chair. Whenever practical, reports should be in writing.

Managers/Supervisors

Managers/Supervisors are required to report suspected fraudulent or dishonest conduct to the President and Chief Executive Officer or Board chair. While managers/supervisors are expected to exercise reasonable care to avoid baseless allegations, they should not conduct their own investigations. Managers/Supervisors should avoid discussing the suspected conduct with anyone other than the President and Chief Executive Officer or Board Chair.

Other Foundation worker

Other Foundation worker should submit concerns to the President and Chief Executive Officer or the Board Chair. Whenever practical, reports should be in writing.

Reports may be submitted anonymously. Because it is impossible to seek additional information from a reporting individual about anonymous reports, such reports should include as much specific information as possible.

Handling of Reported Violations

The Foundation will investigate all reports filed in accordance with this policy with due care and promptness. The scope and other details of every investigation will depend on the nature of the report and the related circumstances. Matters reported to the President and Chief Executive Officer may be investigated by the President and Chief Executive Officer. However, the President and Chief Executive Officer shall promptly report the initiation of an investigation to the Board Chair. Matters reported to the Board Chair may be referred to the President and Chief Executive Officer for investigation or to the Foundation's audit committee or governance committee as appropriate. To protect the privacy of the individuals involved, the Foundation will handle the matter with as much discretion as the circumstances permit. Appropriate corrective action will be taken if called for based upon the facts determined by the investigation.

Whistleblower Protection

No Foundation worker who makes a report in good faith under this policy shall be threatened, discriminated against or otherwise subject to retaliation. A volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment. The Foundation will treat retaliation as a separate and independent violation of this policy. Whistleblowers who believe that they have been retaliated against may file a written complaint with the PRESIDENT AND CHIEF EXECUTIVE OFFICER or Board Chair.

Other Protected Conduct

Protection under this policy also extends to any Foundation worker who:

- files, testifies or participates in a proceeding relating to possible fraudulent or dishonest conduct or suspected violations of the law;
- refuses to engage in improper activities that are reportable under this Policy; or
- refuses to carry out a directive in furtherance of fraudulent or dishonest conduct or other violations of law.

Acting in Good Faith

Anyone reporting under this policy must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense.

Confidentiality

Reports, and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, the Foundation cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by Foundation workers involved with the investigation to individuals not involved in the investigation will be viewed as a serious disciplinary offense.

Conflicts of Interest

If the complaint involves the President and Chief Executive Officer, the board chair, or anyone charged with investigating the report, the involved individual(s) will not be permitted to participate in the consideration of the complaint or determine the action to be taken in response. In the event that the board chair has a conflict of interest, the investigation will be assigned by the next individual on the following list without a conflict of interest: governance committee chair, audit chair or President and Chief Executive Officer.

I have read and agree to comply with the Foundation's Whistleblower Policy as outlined above.

Signed: _____ Date: _____

Printed Name: _____

Please check as appropriate:

_____ Trustee	_____ Senior advisor	_____ Committee member
_____ Employee	_____ Volunteer	_____ Consultant/Contractor
_____ Fiduciary	_____ Other (please describe): _____	