

Foundation for Orange County Public Schools

WHISTLEBLOWER POLICY

I. **General**

The Code of Ethics of the Foundation for Orange County Public Schools (the "Foundation") requires directors, officers and employees to observe high 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.

II. **Reporting Responsibility**

It is the responsibility of all directors, officers and employees to comply with the Code of Ethics and to report violations or suspected violations in accordance with this Whistleblower Policy.

III. **No Retaliation**

No director, officer or employee who in good faith reports a violation of the Code of Ethics shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. 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.

IV. **Reporting Violations**

The Code of Ethics addresses the Foundation's standards of operation and governance, and employees should 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 an employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, such employee is encouraged to speak with the board chair or a member of the executive committee of the board of directors.

VI. **Accounting and Auditing Matters**

The Finance Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.

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VII. Acting in Good Faith

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

VIII. 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.

IX. Handling of Reported Violations

All reports will be investigated promptly and appropriate corrective action will be taken if warranted by the investigation.