

In keeping with its policy of maintaining the highest standards of conduct and ethics, the Central Florida Foundation (“Foundation”) will investigate any suspected fraudulent or dishonest use or misuse of the Foundation’s resources or property by staff, board and committee members, consultants, vendors, or others.

Staff, board and committee members, consultants, vendors, and others are encouraged to report suspected fraudulent or dishonest conduct (i.e., to act as “whistle-blower”), pursuant to the procedures set forth below.

Reporting

A person’s concerns about possible fraudulent or dishonest use or misuse of resources or property should be reported to his or her supervisor or, if suspected by a volunteer, to the staff member supporting the volunteer’s work. If for any reason a person finds it difficult to report his or her concerns to a supervisor or staff member supporting the volunteer’s work, the person may report the concerns directly to any one of the following: President/CEO, Chair, Vice Chair, Secretary or Treasurer of the Board of Directors. Any consultant, vendor, or other party should report concerns about possible fraudulent or dishonest use or misuse of resources or property to any one of the following: President/CEO, Chair, Vice Chair, Secretary or Treasurer of the Board of Directors.

As an alternative, to facilitate reporting of suspected violations where the reporter wishes to remain anonymous, a written statement may be submitted to any one of the individuals listed above. The above list of individuals may be found on our website – www.cffound.org.

Definitions

Baseless Allegations: Allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action by the Foundation, and/or legal claims by individuals accused of such conduct.

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 unauthorized 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 the Foundation’s resources, such as funds, supplies, or other assets;
- authorizing or receiving compensation for goods not received or services not performed; and
- authorizing or receiving compensation for hours not worked

Whistle-Blower: An employee, Board committee member, consultant, vendor, or other party who informs a supervisor, President/CEO, Chair, Vice Chair, Secretary or Treasurer of the Board of Directors about an activity relating to the Foundation which that person believes to be fraudulent or dishonest.

Rights and Responsibilities

Supervisors

Supervisors are required to report suspected fraudulent or dishonest conduct to either the President/CEO, Chair, Vice Chair, Secretary or Treasurer of the Board of Directors.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- baseless allegations;
- premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation; and
- violations of a person's rights under law

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. Accordingly, a supervisor who becomes aware of suspected misconduct:

- should not contact the person suspected to further investigate the matter or demand restitution.
- should not discuss the case with attorneys, the media or anyone other than the President/CEO, Chair, Vice Chair, Secretary or Treasurer of the Board of Directors.
- should not report the case to an authorized law enforcement officer without first discussing the case with either the President/CEO, Chair, Vice Chair, Secretary or Treasurer of the Board of Directors.

Investigation

All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation and treatment of the complaint. Once a matter is reported to the President/CEO, Chair, Vice Chair, Secretary or Treasurer of the Board of Directors, the notified party should initiate a conference call with the Executive Committee within 10 days of being notified of the matter. The Executive Committee should determine how, when, etc. to address the issue. The issue should be reported to the Board of Directors at the next regularly scheduled meeting. Appropriate corrective action will be taken, if necessary, and findings will be communicated back to the reporting person and his or her supervisor. Investigations may warrant investigation by an independent person such as auditors and/or attorneys. Results of any investigation shall be reported at the discretion of the Executive Committee.

Whistle-Blower Protection

The Foundation will protect whistle-blowers as defined below.

- The Foundation will use its best efforts to protect whistle-blowers against retaliation, as described here: Whistle-blower complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this means that whistle-blower complaints will be shared only with those who have a need to know so that the Foundation can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel.
- Employees or volunteers of the Foundation may not retaliate against a whistle-blower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistle-blower's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistle-blowers who believe that they have been retaliated against may file a written complaint with either the President/CEO, Chair, Vice Chair, Secretary or Treasurer of the Board of Directors. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

Signature: _____

Date: ____/____/____

Printed Name: _____