



## **Purpose**

The Community Foundation Tampa Bay (the “Foundation”) Code of Ethics requires its officers, directors, employees, consultants, volunteers, vendors, and other related parties (the “Representatives”) to observe the highest standard of business and personal ethics in the conduct of their duties and responsibilities.

Representatives must practice honesty and integrity in fulfilling responsibilities and comply with all applicable laws and regulations. The purpose of this Whistleblower policy is to provide guidelines for the reporting of unethical or illegal behavior by Representatives affiliated with the Foundation.

## **Reporting Responsibility**

It is the responsibility of all Representatives to report violations or suspected violations in accordance with this Whistleblower Policy.

## **External Complaints**

Any person(s), entity or organization who is not a Representative but who wishes to report any unethical or illegal behavior by a Representative may file a detailed complaint in writing with the Governance Chair or the Chair of the Board of Trustees. The person(s) making the complaint may call the Foundation’s general phone number at 813.282.1975 to obtain contact information for the chairs. All complaints from external parties will be handled in the same manner as any other complaints reported under this Whistleblower policy.

## **Reporting Violations**

All Representatives have the obligation to report any reasonable concern about fraudulent or dishonest use or misuse of Foundation resources or property to the Governance Committee Chair or the Chair of the Board of Trustees. Additionally, employees should report concerns or complaints to someone who can address them properly. In most cases, an employee’s supervisor is in the best position to address an area of concern.

If an employee is not comfortable speaking with his or her supervisor, or is not satisfied with the supervisor’s response, the employee is encouraged to speak with anyone in executive management that he or she is comfortable approaching. Supervisors and executive management are required to report suspected violations to the Foundation’s CEO. The CEO has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or if an employee is either not satisfied or uncomfortable after taking these steps, the employee should contact the Foundation’s Board Chair or Governance Committee Chair directly.

Reports should be formalized in writing and contain enough information to substantiate the concern and allow an appropriate investigation to begin. Reports may be submitted anonymously. Appropriate action will be taken in response to reports. All reports received will be acted upon in confidence when possible given legal requirements and the need to gather facts, conduct an effective investigation, and take necessary corrective action. Reasonable care will be taken in dealing with suspected misconduct to avoid baseless allegations, premature notice to persons suspected of misconduct, disclosure of suspected misconduct to persons not involved with the investigation, and violations of a person’s rights under the law.



## Compliance

The Foundation's CEO is responsible for investigating and resolving all reported complaints and allegations concerning possible violations and, at his or her discretion, for advising the Board Chair and/or the Governance Committee Chair.

## No Retaliation

The Foundation will use its best efforts to protect whistleblowers against retaliation; no reporting individual who in good faith reports a suspected violation shall suffer harassment or retaliation or an adverse employment consequence. Whistleblower complaints will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law. Whistleblowers who believe that they have been retaliated against for reporting an activity, which that person believes to be fraudulent or dishonest, may file a written complaint about such retaliation with the Foundation CEO, Foundation Board Chair, or the Governance Committee Chair. Any complaint of retaliation, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or reduced salary or wages, will be promptly investigated and corrective action taken, where allegations are substantiated. 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 protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties based on valid performance-related factors, nor is it intended to preclude disciplinary action against individuals who report baseless allegations.

## Accounting and Auditing Matters

The Governance Committee shall delegate action relating to concerns and complaints regarding the Foundation's accounting practices, internal controls, and auditing to the Board Chair and Foundation CEO. The CEO shall work with the Governance Committee until the matter is resolved.

## Acting in Good Faith

This Whistleblower Policy is intended to encourage and enable Representatives to raise serious concerns within the Foundation prior to seeking resolution outside the Foundation. Anyone filing a complaint concerning a suspected violation must be acting in good faith and have reasonable grounds for believing that the information disclosed indicates a violation. Any allegations that prove to be false or unsubstantiated, and which prove to have been made maliciously or knowingly, will be viewed as a serious offense requiring disciplinary action.

## Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the reporting individual or may be submitted anonymously. Reports of suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.



### **Handling of Reported Violations**

The Foundation CEO will notify the reporting individual and acknowledge receipt of the reported violation within five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

### **Contact Information**

Contact information for the Foundation CEO is available online at [www.cftampabay.org](http://www.cftampabay.org) or by calling 813.282.1975. Contact information for Board and Governance Committee Chairs is available upon request.