

# LICKING COUNTY FOUNDATION

*bridging generations.*

## WHISTLEBLOWER POLICY Approved – December 31, 2008

### **General**

Licking County Foundation (“the Foundation”) Code of Ethics and Conduct (“Code”) 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.

### **Reporting Responsibility**

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

### **No Retaliation**

No director, officer or employee who in good faith reports a violation of the Code 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.

### **Reporting Violations**

The Code addresses the Foundation’s open door policy and suggests that employees 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, the employee is encouraged to speak with the Director or a Board Member whom he or she is comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Foundation’s Compliance Officer, who is the Audit Committee’s Chair. The Compliance Officer has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when an employee is not satisfied or is uncomfortable with following the Foundation’s open door policy, the employee should contact the Foundation’s Compliance Officer directly.

**Compliance Officer**

The Foundation’s Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his or her discretion, shall advise the Director, Board Chairman, and/or the Audit Committee. The Compliance Officer is required to report to the audit committee, at least annually, on compliance activity.

**Accounting and Auditing Matters**

The Audit Committee of the board of directors shall address all reported concerns or complaints regarding the Foundation’s accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the committee until the matter is resolved.

**Acting in Good Faith**

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

**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.

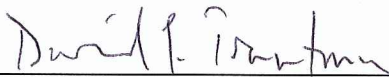
**Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Adopted by unanimous vote by the Governing Committee of the Licking County Foundation on December 31, 2008.



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William S. Moore, Chairman



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David L. Trautman, Secretary