



WHISTLEBLOWER POLICY

The Community Foundation of Northwest Georgia (“CFNWGA”) is committed to lawful and ethical behavior in all of its activities and requires its directors, officers, employees, volunteers, contractors, consultants, and agents to conduct themselves in a manner that complies with all applicable laws and regulations and its Code of Ethics. This Policy is intended to encourage employees and others to raise serious concerns without fear of retaliation in any form.

REPORTING CONCERNS

If at any time a concern exists regarding the propriety or legality of any action contemplated to be taken or that has been taken by the President, any officer, employee, donor, grantee, contractor, consultant, vendor, or agent of the CFNWGA as the action relates to CFNWGA activities, or if an action needs to be taken in order for CFNWGA to be in compliance with law or its Code of Ethics, the reporting individual may address the issue directly by going to any officer of CFNWGA, including the President of CFNWGA, as needed until matters are satisfactorily resolved. If the reporting individual is not comfortable speaking to the President or does not feel the issue has been properly addressed, he or she may contact the Chair of the CFNWGA Board of Directors, the Chair of the CFNWGA Audit Committee or CFNWGA’s legal counsel. Contact information for these individuals may be obtained by calling the office at (706) 275-9117.

Whenever practical, the reporting individual should submit his concerns and/or complaint in writing.



HANDLING OF REPORTED COMPLAINTS

Matters reported internally without initial resolution will be investigated by the President of the Foundation to determine if the allegations are true, whether the issue is material, and what actions, if any, are necessary to correct the problem.

All reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing shall be directed to and investigated by the Audit Committee of the Board of Directors.

All complaints regarding the propriety or legality of an action or proposed action shall be directed to and investigated by the Chair of the Board of Directors and/or the designated legal counsel.

The CFNWGA shall investigate all reports filed in accordance with this policy with due care and promptness. Reasonable efforts shall be made to acknowledge receipt of the complaint to the complainant if the complainant is known within ten days of the receipt of the complaint by the President, the Chair of the Board of Directors, the Chair of the Audit Committee, or CFNWGA's designated legal counsel.

An investigation will be held to determine if the allegations are true, whether the issue is material and what, if any, corrective action is necessary. Upon the conclusion of this investigation, the President, Audit Committee, Board Chair, or CFNWGA's legal counsel shall promptly report findings to the executive committee of the board.

PROTECTION OF REPORTING INDIVIDUAL

Under this policy (sometimes referred to as a "Whistleblower Policy"), those who report illegal or improper activity will be protected. Efforts will be made to treat a report of unethical or illegal conduct as confidential, consistent with the need to investigate and prevent or correct the action.

The individual making the report will not be discharged, threatened, harassed, or discriminated against for reporting in good faith what he or she perceives to be wrongdoing, violations of law, or unethical conduct. 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. Likewise, any unsubstantiated allegations that prove to be have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

APPLICATION OF POLICY

This Policy shall apply to each Affiliate of the Foundation and where applicable all references to "Foundation" shall include Affiliates of the Foundation. Each Director of an Affiliate shall be bound by the provisions of this Policy relating to Directors of the Foundation. Each Staff member of an Affiliate shall be bound by the provisions of this Policy relating to Staff.

DECLARATIONS

All Staff members will receive a copy of this Policy and will sign a declaration form that acknowledges their intention to abide by this Policy, and such declaration shall be part of the personnel records of all Staff members.

EXTERNAL COMMUNICATION

The CFNWGA shall post a copy of its Whistleblower Policy on its web site so that individuals external to the organization will understand the process of communicating a concern or complaint.