



WHISTLEBLOWER POLICY

The purpose of the Whistleblower Policy is to encourage the reporting of suspected illegal, dishonest, unethical, or otherwise improper conduct; to protect individuals who report such conduct in good faith; and to ensure that Central Indiana Community Foundation, Inc. ("CICF") maintains the highest standards of integrity, accountability, and compliance.

This policy applies to members of the board of directors; officers; full-time, part-time, and temporary employees; committee and advisory board members, including scholarship committees and the Joint Investment Board; and contractors or consultants where applicable by agreement.

Reportable Conduct

Individuals are encouraged to report, in good faith, any suspected conduct that may involve:

- Fraud, theft, embezzlement, or misuse of CICF assets;
- Financial impropriety or accounting irregularities;
- Violations of federal, state, or local law or regulation;
- Breaches of fiduciary duty or conflicts of interest;
- Violations of CICF policies;
- Retaliation against a whistleblower;
- Improper conduct relating to charitable funds, grants, or investments; or
- Gross misconduct, abuse of authority, or unethical behavior.

This policy shall not replace normal supervisory or HR procedures for routine workplace concerns unless those concerns involve reportable conduct.

Good Faith Reporting

Reports must be made in good faith, meaning the whistleblower reasonably believes the information reported is true and indicates wrongdoing. A whistleblower who intentionally files a false report of wrongdoing will be subject to disciplinary action, up to and including termination.

Reporting Procedures

Reports may be made through any of the following channels:

For employees:

- Immediate supervisor
- Vice President of People & Culture
- Chief Executive Officer
- General Counsel & Chief of Staff



For board and committee members:

- Chair of the Board of Directors
- Chair of the Finance and Audit Committee
- Chair of the Nominating and Governance Committee

If the individual believes reporting through normal channels is inappropriate or ineffective, reports may be made directly to:

- Chair of the Board of Directors
- Chair of the Finance and Audit Committee
- Chair of the Nominating and Governance Committee
- Independent legal counsel for CICF

Confidentiality

All whistleblower reports will be handled with sensitivity and discretion. Information will be shared only with those who need to know to investigate and resolve the matter, consistent with the need to conduct a thorough and fair investigation and comply with legal obligations. Investigations will be conducted impartially and discreetly with due regard for the rights of all parties involved.

To the extent possible, the confidentiality of the whistleblower will be maintained, but confidentiality cannot be guaranteed where disclosure is required by law or necessary to conduct an effective investigation. Whistleblower information will not be disclosed unnecessarily or to persons not involved directly in the investigation.

In the event of substantiated misconduct, CICF will take appropriate corrective action, which may include policy changes, disciplinary measures, restitution, or referral to the appropriate authorities.

Prohibition on Retaliation

Retaliation against a whistleblower who, in good faith, reports suspected misconduct, participates in an investigation, or refuses to engage in conduct believed to be illegal, dishonest, unethical, or otherwise improper.

Retaliation includes termination, demotion, harassment, intimidation, discrimination, or any other adverse action. Any act of retaliation itself is a violation of this policy and may result in disciplinary action, up to and including termination of employment or removal from board or committee service.

Any whistleblower who believes they are being retaliated against should contact any of the above reporting channels immediately. The right of a whistleblower for protection against retaliation shall not include immunity for any wrongdoing of the whistleblower that is substantiated.



Legal Protections

This policy is designed to comply with applicable whistleblower protections under federal and Indiana law, including laws protecting employees and others who report suspected violations or cooperate with investigations.

Administration and Review

This policy shall be administered by the CICF CEO in consultation with the Chair of the CICF Board of Directors and reviewed periodically by the CICF Board of Directors.