

## **Whistleblower Policy**

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### **General**

The Lumpkin Family Foundation (“The Foundation”) requires trustees, 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 trustees, officers and employees to report violations or suspected violations in accordance with this Whistleblower Policy.

### **No Retaliation**

No trustee, officer or employee who in good faith reports a violation 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 Foundation has an 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 you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak with someone on the board of trustees. Supervisors and trustees are required to report suspected violations to The Foundation’s Treasurer, who is the Compliance Officer. The Foundation’s Compliance Officer has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following The Foundation’s open door policy, individuals 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 and, at his discretion, shall advise the Executive Director and/or the board of trustees. The Compliance Officer has direct access to the board of trustees and is required to report to the board at least annually on compliance activity.

### **Accounting Matters**

The board of trustees shall address all reported concerns or complaints regarding corporate accounting practices and internal controls. The Compliance Officer shall immediately notify the board of trustees of any such complaint and work with the board until the matter is resolved.

**Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. 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.