

CALIFORNIA COMMUNITY FOUNDATION WHISTLEBLOWER POLICY

California Community Foundation (CCF) is committed to the highest standards of financial reporting and lawful and ethical behavior. Additionally, the foundation is committed to full compliance with all state and federal statutes, rules and regulations by all employees and members of the Board of Directors.

Purpose

The purpose of this policy is to encourage and enable Board members, employees, temporary employees, interns, consultants, vendors and others affiliated with CCF to report any action or suspected action taken within the foundation that is illegal, fraudulent or in violation of any adopted policy of the foundation, to a source within the foundation before turning to outside parties for resolution.

This policy applies to any matter which is related to the foundation's business and does not relate to private acts of an individual not connected to the business of the foundation. This policy is intended to supplement but not replace the foundation's unlawful harassment and discrimination policy, "open door policy" and/or any other grievance procedure, and any applicable state and federal laws governing whistleblowing applicable to nonprofit and charitable organizations.

Reporting

Any employee who wishes to report a violation of any standards set herein may contact the Director of Human Resources and/or a member of the Leadership Team. Anyone who has a complaint or concern regarding financial matters – e.g., foundation accounting, internal controls or auditing matters – should report them to the President and CEO and/or the Audit Committee of the Board. To inform the Audit Committee, please contact the Board/Community Relations Liaison for a current phone number or email address. Directors, fellows, consultants, volunteers and vendors who wish to report a violation of these standards, any laws or a questionable financial matter may contact the President and CEO and/or the Audit Committee of the Board.

Whenever practical, reports should be in writing. Reports may be submitted anonymously. Acknowledgement of receipt of a complaint will be made on a timely basis when the identity of the complainant is known. Reports of violations or suspected violations will be kept confidential to the extent possible. The reported matter will be fully investigated and remedied, as appropriate.

Matters reported internally will be investigated by the President and CEO, the Executive Vice President and COO, or other foundation staff as necessary and appropriate. The foundation will issue a full report on all matters raised under this policy to the Audit Committee. For matters reported directly to the Audit Committee, the Committee may investigate autonomously or in conjunction with the President and CEO, the Executive Vice President and COO, or other foundation staff as necessary and appropriate. Investigation will attempt to determine if reported allegations are true, whether the issue

is material and what, if any, corrective action needs to be taken. Upon the conclusion of the investigation, a full report will be promptly provided to the Executive Committee of the Board.

No Retaliation

CCF is committed to an open door policy of hearing employees' concerns or complaints, as mentioned in Part II "Employment at the Foundation", Section B "Open Door Policy". It also adheres to the standards outlined in sections A through D above. The foundation maintains a strict no-retaliation policy for good-faith reporting of these matters. Any employee with knowledge of a violation of these standards, any laws or a questionable financial matter who chooses not to report the violation, or who knowingly makes intentionally false, fraudulent, malicious or frivolous claims may be subject to disciplinary action. Questions about this policy should be directed to the foundation's Director of Human Resources or a member of the foundation's Leadership Team.

Posting of this Policy

This policy is to be posted in the Foundation's office, on its website and shall be provided to all directors and officers at the commencement of their initial term of office and to all employees upon commencement of their employment with the Foundation. The name and contact information of the President, the Chair of the Board, if any, and the CCF Audit Committee Chair shall accompany the posting or giving of this Policy.

Contact information:

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