

**Incourage Community Foundation
Reporting of Unethical/Illegal Conduct and Non-Retaliation Policy
("Whistleblower Policy")**

Incourage Community Foundation (the "Foundation") is committed to lawful and ethical behavior in all of its activities and requires its directors, officers and employees to conduct themselves in a manner that complies with all applicable laws and regulations. This Policy is intended to encourage employees and others to raise serious concerns without fear of retaliation in any form.

A copy of this policy will be posted on the Foundation's Web site, incouragecf.org, and also be made a part of the Foundation's Personnel Policy and Procedures Manual.

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 any Foundation director, officer, employee, donor, grantee, contractor, or vendor as the action relates to Foundation activities, or if an action needs to be taken in order for the Foundation to be in compliance with law or appropriate ethical standards, a director, officer or employee of the Foundation may address the issue directly by going to any officer of the Foundation, including the President/CEO of Incourage, as needed until matters are satisfactorily resolved.

Alternatively, if you are not comfortable speaking to a manager or the President, or do not feel your issue has been properly addressed, you may contact the Chair or Vice Chair of the Foundation's Board of Directors. Contact information for these individuals is available on the Foundation's Web Site, incouragecf.org.

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 they perceive 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 have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

The Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Chair of the Board of Directors and/or the designated legal counsel shall address all other complaints regarding the propriety or legality of an action or proposed action. All complaints shall be addressed within ten days of the receipt of the complaint by either a manager, the President, the Chair or Vice Chair of the Board of Directors.

Draft presented to Board of Directors, 06/24/13
Board approval, 06/24/13