



WHISTLEBLOWER POLICY

A whistleblower as defined by this policy is a member, officer, employee or volunteer of the Kiawah Island Community Association (KICA) who reports an activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this Policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures.

KICA requires employees, directors, officers, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of KICA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to cover serious concerns that could have a significant impact on KICA, such as actions that:

- May lead to incorrect financial reporting;
- Are unlawful;
- Are not in line with company policy, including the Code of Business Conduct and Ethics; or
- Otherwise amount to serious improper conduct.

It is the responsibility of all board members, officers, employees and volunteers to report these concerns in order for the issues to be investigated and resolved.

The reporter must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination. Although the reporter is not expected to prove the truth of an allegation, they will need to demonstrate in their hotline report that there are sufficient grounds for concern.

Confidentiality/Retaliation

Whistleblower protections are provided in two areas – confidentiality and against retaliation. If possible, the confidentiality of the whistleblower will be maintained. However, the identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

The policy allows employees to remain anonymous at their option. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

It is contrary to the values of KICA for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of KICA. 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. Any whistleblower who believes he/she is being retaliated against must contact Human Resources immediately.

Reporting Procedure

KICA has an open door policy and suggests that employees first share their questions, concerns, suggestions or complaints with their immediate supervisor. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to Human Resources, which has the responsibility to investigate all reported complaints. If you are not comfortable speaking with your supervisor or are not satisfied with your supervisor's response, you may also submit concerns in person or in writing directly to any of the following:

- Department Head;
- Department Director;
- Human Resources; or
- KICA's Chief Operating Officer

Ethics Hotline

In addition to KICA's on-site resources, an employee, member, officer, or volunteer of KICA may also utilize a confidential third-party ethics hotline provided by Lighthouse Services to report their serious and/or sensitive concerns. The ethics hotline may be contacted by any of the following ways:

- Toll-free: **(844) 420-0044**
- Website: **www.lighthouse-services.com/kica**
- E-mail: **reports@lighthouse-services.com** (must include company name with report)
- Fax alternative for written documents: **(215) 689-3885** (must include company name with report)

Reporters to the hotline will have the ability to remain anonymous if they choose. Please note that the information provided by you may be the basis of an internal and/or external investigation into the issue you are reporting and your anonymity will be protected to the extent possible by law. However, your identity may become known during the course of the investigation because of the information you have provided. Reports are submitted by Lighthouse to KICA Human Resources, to be investigated and resolved.

Human Resources

KICA's Human Resources is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. Human Resources will advise the Chief Operating Officer and/or the Board of Directors of all complaints and their resolution.

Accounting and Auditing Matters

KICA's Human Resources Department shall immediately notify the Board of Directors of any concerns or complaints regarding corporate accounting practices, internal controls or auditing and work with the Board and Finance Committee until the matter is resolved.

Adopted January 1, 2018