

**ORANGE COUNTY INDUSTRIAL DEVELOPMENT AGENCY
WHISTLEBLOWER POLICY**

AREA: Governance

RESPONSIBLE DIRECTOR: CEO

AFFECTED DEPARTMENTS: Administration



Chief Executive Officer

APPROVED BY:



Chairman, Board of Directors

EFFECTIVE DATE: December 17, 2025

SUPERSEDES: Any and all previous dates

UPDATED (date): September 22, 2025

REVIEWED (date): December 17, 2025

I. Statement and Purpose:

The Whistleblower Policy is designed to protect individuals who, in good faith, report suspected violations of the Agency's Code of Ethics or other instances of potential wrongdoing. It ensures that employees, officers, and board members can raise concerns without fear of retaliation, thereby fostering integrity, accountability, and transparency within the Agency's operations.

II. Significant Principles:

- Protects whistleblowers from retaliation, harassment, or adverse personnel actions.
- Defines key terms such as "good faith," "whistleblower," "wrongdoing," and "personnel action."
- Encourages prompt and timely reporting of potential wrongdoing.
- Upholds confidentiality of the whistleblower's identity and allegations as much as possible.

- Establishes accountability for retaliation, with disciplinary action up to termination.

III. Procedure:

- Whistleblowers may report wrongdoing orally or in writing to the CEO, General Counsel, or Board Chair.
- Reports must be made promptly and in good faith.
- The Agency will keep whistleblower identity and allegations confidential to the extent practicable.
- Reports will be investigated in a timely and reasonable manner; criminal conduct may be referred to law enforcement.
- Allegations of retaliation will be independently investigated and addressed.

IV. Evaluation:

- Effectiveness is measured by employees' willingness to report wrongdoing without fear of retaliation.
- Policy success depends on timely investigations and consistent enforcement of disciplinary actions.
- Confidentiality and non-retaliation provisions build trust and encourage compliance.
- Strong accountability mechanisms reinforce the Agency's commitment to ethical conduct and transparency.

Definitions:

“Good Faith”- Information concerning potential wrongdoing is disclosed in “good faith” when the individual making the disclosure reasonably believes such information to be true and reasonably believes that it constitutes potential wrongdoing.

“Agency Employee” – All board members, officers and staff employed by the Agency whether full-time, part-time, employed pursuant to a contract and temporary employees.

“Whistleblower” – Any Agency employee who, in good faith, discloses information concerning wrongdoing by an Agency board member, officer, employee or concerning the business of the Agency itself.

“Wrongdoing” – Any alleged corruption, fraud, criminal or unethical activity, misconduct, waste, conflict of interest, intentional reporting of false or misleading information or abuse of authority engaged in by an Agency board member, officer or employee that relates to the Agency.

“Personnel action: - Any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

Obligation To Report Wrongdoing:

Any board member, officer or employee of the Agency who discovers or has knowledge of potential wrongdoing concerning other board members, officers or employees of the Agency, or a person having business dealings with the Agency or concerning the Agency itself, shall report such activity in accordance with the following procedures:

- (a) The Whistleblower shall disclose any information concerning wrongdoing either orally or in writing to the Managing Director, the Agency’s general counsel or Chairperson of the board.
- (b) The Whistleblower shall report such wrongdoing in a prompt and timely manner.
- (c) The identity of the Whistleblower and the substance of his or her allegations will be kept confidential to the best extent possible.
- (d) The individual to whom the potential wrongdoing is reported shall investigate and handle the claim in a timely and reasonable manner, which may include, in the case of suspected criminal conduct, referral to an appropriate law enforcement agency.

No Retaliation:

No board member, officer or employee of the Agency shall retaliate against any whistleblower for the disclosure of potential wrongdoing, whether through threat, coercion or abuse of authority. Any attempts at retaliation are strictly prohibited and:

- (a) No Agency officer or employee who, in good faith, discloses potential violations of this Agency’s Code of Ethics or other instances of potential wrongdoing, shall suffer harassment, retaliation or adverse personnel action.
- (b) All allegations of retaliation against a whistleblower will be thoroughly investigated by this Agency.
- (c) Any allegation of retaliation will be taken and treated seriously and irrespective of the outcome of the initial complaint and, in the event an Agency officer or employee is found to have retaliated against a whistleblower, such employee shall be subject to appropriate discipline which may include termination of employment.