

**BROTHER’S BROTHER FOUNDATION**  
**WHISTLEBLOWER POLICY**

**1. Purpose:**

It is the policy of the Foundation for employees and Trustees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Foundation, all are expected to practice honesty and integrity in fulfilling the Foundation’s responsibilities and to comply with all applicable laws and regulations.

**2. Reporting of Concerns and Complaints:**

Its is the responsibility of all employees and Trustees to comply with the Foundations’ Standard of Business Conduct Policy (“Conduct Policy”) and applicable law and to report violations or suspected violations in accordance with this Whistleblower Policy.

**3. No Retaliation:**

No employee or Trustee who in good faith reports a violation of the Conduct Policy shall suffer harassment, retaliation, or adverse employment consequence. An employee or Board member that retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of position. 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.

**4. How to Report Concerns or Complaints:**

The Conduct Policy addresses the Foundation’s open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, and employee’s supervisor is in the best position to address an area of concern. If that is not feasible or the response is inadequate from a supervisor, employee should contact the VP of Administration.<sup>1</sup> Similarly, Trustees with concerns about Conduct Policy violations can discuss within their Committee, and as needed, raise the issue with the Executive Committee for review. In all cases, at the onset of the complaint, suspected violations of the Conduct Policy must be reported to the VP of Administration.

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<sup>1</sup> In the unique case where none of these options are appropriate, employees may speak with the Executive Committee regarding the issue of conflict, as outlined in the Personnel Policy and in the Standard of Business Conduct Policy.

**5. Compliance Monitoring:**

The role of compliance monitoring is the responsibility of the VP of Administration. The VP of Administration is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Conduct Policy, and at his/her discretion, shall advise the President and the Executive Committee. As Compliance Officer, the VP of Administration has direct access to the Executive Committee and the Audit Committee of the board and is required to report to them at least annually on compliance activity.

**6. Accounting and Auditing Matters:**

The Audit Committee of the board shall address all reported concerns or complaints regarding Foundation accounting practices, internal controls, or auditing. The President, VP of Administration or the VP of Finance shall immediately notify the Audit Committee of any such complaint and work with the Committee until the matter is resolved.

**7. Acting in Good Faith:**

Anyone filing a complaint concerning a violation or suspected violation of any of the Foundation's policies must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the board approved policies. 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.

**8. 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.

**9. Handling of Reported Violations:**

The VP of Administration is responsible for enforcing compliance to the Standards of Business Conduct Policy, as determined by senior management and the Executive Committee of the Board of Trustees.

**All Foundation Employees and Trustees will receive a copy of this policy and will receive revisions within 30 days, in the event that a change or modification is authorized.**