



## WHISTLEBLOWER POLICY

### A. Purpose

The T.J. Martell (the “Foundation”) expects its trustees, officers, employees, and volunteers to fulfill their responsibilities with the highest standards of honesty and integrity and comply with all applicable laws, regulations, and corporate policies of the Foundation.

To facilitate this standard of conduct, the Foundation’s Board of Trustees (the “Board”) has adopted this Whistleblower Policy (the “Policy”) to provide a means for trustees, officers, employees, and volunteers of the Foundation to raise good-faith concerns about behavior by or within the Foundation that is or is suspected to be illegal, fraudulent, dishonest, unethical or in violation of any adopted policy of the Foundation (a “Suspected Violation”). Anyone who brings forward a good-faith concern under this Policy is assured that they will be protected against retaliation and that the concern will be promptly and thoroughly investigated. A “Whistleblower” is the trustee, officer, employee, or volunteer who reports a Suspected Violation pursuant to this Policy. The individuals involved in Suspected Violations may be trustees, officers, employees, volunteers, auditors, vendors, or other third parties.

This Policy is not intended as a vehicle for reporting issues related to alleged employment discrimination or harassment or problems with co-workers or managers, which should be reported in accordance with the procedures outlined in the Foundation’s Employee Handbook.

### B. Suspected Violations

Examples of Suspected Violations that should be reported under this Policy include, but are not limited to, the following:

- violations of federal, state, or local law or regulations, including fraud, theft, embezzlement, bribery, or kickbacks;
- violation of the Foundation’s policies, including unethical or other seriously improper conduct;
- violation of the Foundation’s own fiscal and internal control procedures;
- misuse of the Foundation’s assets or property;
- fraudulent financial reporting or actions that may lead to fraudulent reporting;
- providing false information to or withholding material information from the Foundation’s auditors;
- destroying, altering, concealing or falsifying a document, or attempting to do so, with the intent to impair the document’s availability for use in an official proceeding;
- or planning, facilitating, or concealing any of the above.

This is not intended to be an exhaustive list but rather a guide to the types of improper behavior covered by this Policy. A Suspected Violation can involve either an act or a failure to act.

**C. Policy Administrator**

The Policy Administrator is the Chair of the Board's Governance Committee, who is responsible for administering this Policy in accordance with the procedures outlined below.

**D. How to Make a Report**

A Whistleblower may report a Suspected Violation orally or in writing (such report hereinafter the "Report"). The Report should include whatever documentation is available to support a reasonable basis for the allegation(s). The Whistleblower is not expected to prove the truth of the allegations, but anyone submitting a report must act in good faith and have reasonable grounds for believing the information disclosed may indicate a Suspected Violation. Please note that the Foundation will assume the good faith intention of all Reports submitted. Still, allegations that prove to have been made in bad faith or with knowledge of their falsity will be viewed as a serious disciplinary offense.

A Whistleblower should direct all Reports to the Policy Administrator. If the Policy Administrator is the subject of the Report, or if the Whistleblower is not comfortable submitting a Report to the Policy Administrator, the Whistleblower should instead submit the Report to their supervisor or anyone in management with whom they are comfortable. Any manager who receives a Report shall submit it to the Policy Administrator unless the Policy Administrator is the subject of the Report, in which case the manager shall submit the report to the Chair of the Finance and Audit Committee, who will be charged with investigating the Report pursuant to the procedures below.

The Foundation encourages any person submitting a Report under this Policy to identify who they are so as to facilitate any resulting investigation. Alternatively, a Report may be made anonymously. An anonymous Report should be detailed to the greatest extent possible because follow-up questions will not be possible, making the investigation and resolution of the Report difficult.

**E. Procedures for Receiving, Investigating and Making a Determination on Reports**

The Policy Administrator will provide the Whistleblower with prompt acknowledgment of receipt of the Report (generally in no more than five (5) business days) unless the Report is submitted anonymously.

All reports will be promptly investigated by or under the direction of the Policy Administrator. Trustees, officers, employees, and volunteers of the Foundation are expected to cooperate with any investigation. Any investigation will be conducted in a manner that conceals and protects the identity of the Whistleblower and any cooperating witnesses to the greatest extent practicable given legal requirements, consistent with the need to conduct a fair and adequate investigation and take necessary corrective action.

In the case of a Report regarding corporate accounting practices, internal controls, or auditing, the Policy Administrator shall immediately notify the Chair of the Finance and Audit Committee, who shall address the Report. In the case of other concerns, the Policy Administrator may resolve any Report or refer the matter to the Board for action, depending on the determination of the seriousness of the issues raised by the Report.

The person who is the subject of a Report may not be present at or participate in Board or committee deliberations or votes relating to the Report. However, at the request of the Board or committee, the person may provide information as background or answer questions before deliberations and voting.

Following an investigation, the Foundation will take such appropriate remedial and disciplinary action as is justified by the circumstances, including, but not limited to, terminating employment, board membership or officer or volunteer status, seeking restitution; or initiating criminal prosecution.

**F. Records of Reports**

The Policy Administrator shall provide to the board a written statement describing all Reports submitted during the preceding year or indicating that there were no such Reports. The statements shall be maintained in accordance with the Foundation's Records Management Policy.

**G. No Retaliation**

The Foundation encourages trustees, officers, employees, and volunteers to report Suspected Violations and is committed to protecting Whistleblowers and those cooperating with such investigations from retaliation. No trustee, officer, employee, or volunteer of the Foundation who in good faith reports a Suspected Violation (whether reported to the Foundation, its agents or its auditors or any law enforcement officials, government or regulatory agency), or who cooperates with an investigation of a Report (whether conducted by the Foundation, its agents or its auditors or by any law enforcement officials, government or regulatory agency), shall suffer intimidation, harassment, discrimination, or other retaliation, whether express or implied, or, in the case of an employee, adverse employment consequences. Any person who retaliates against a trustee, officer, employee, or volunteer of the Foundation for reporting a Suspected Violation in good faith will be subject to appropriate disciplinary and corrective action, which may include termination of employment in the case of an employee.

A Whistleblower's right to protection under this Policy does not provide them with immunity for participating or being complicit in the Suspected Violation subject to a Report or ensuing investigations.

**H. Policy Distribution**

The Foundation shall distribute a copy of this Policy to all of its trustees, officers, and employees and to all volunteers who provide substantial services.