

## **Rose Foundation Whistleblower Policy**

### **General**

As articulated in its Personnel Policy, Bylaws, and Articles of Incorporation, the Rose Foundation for Communities and the Environment requires directors, officers and employees to observe high standards of ethics, honesty, and integrity, and to comply with all applicable laws and regulations in the conduct of their duties and responsibilities.

### **Reporting Responsibility**

Therefore, it is the responsibility of all directors, officers and employees to report violations or suspected violations of law or regulation, or dishonest or unethical behavior which could negatively impact the Foundation.

### **No Retaliation**

No director, officer or employee who in good faith reports such a violation or suspected violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation or breach in good faith is subject to discipline up to and including termination of employment. 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.

### **Reporting Violations**

As articulated in the Employee Handbook, employees are encouraged to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, in addition to the processes and remedies described in the Employee Handbook, violations or suspected violations of law or regulation, or dishonest or unethical behavior which could negatively impact the Foundation should also be referred to the Compliance Officer, who possess the specific responsibility to investigate such violations. For suspected fraud, the employee should contact the Compliance Officer directly. Board members should report violations or suspected violations of law or regulation, or dishonest or unethical behavior which could negatively impact the Foundation to the Compliance Officer.

### **Compliance Officer**

The Compliance Officer shall also be the chair of the Audit Committee. He/she shall be responsible for investigating and resolving all reported complaints and allegations concerning violations as described in this policy, and at his/her discretion, shall advise the Executive Director and/or the Audit Committee of such issues. The Compliance Officer is required to report to the Audit Committee at least annually on compliance activity.

### **Accounting and Auditing Matters**

The Audit Committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

**Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation in accordance with this policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates such a violation or suspected violation. 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 and may be grounds for termination.

**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 shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**Handling of Reported Violations**

The Compliance Officer will notify the sender to acknowledge receipt of the report of violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.