

The Gifford Foundation Whistleblower Policy

To help ensure that The Gifford Foundation (the “Organization”) complies with the highest standards of financial reporting and lawful and ethical behavior, the Finance/Audit Committee recommends and the Board of Directors establishes the following procedure for the reporting of illegal or unethical conduct in connection with the Organization’s finances or other aspects of its operations, and the retention and treatment of such complaints, including confidential, anonymous submissions received from employees.

Should any person know or have a reasonable belief that persons associated with the Organization plan to engage or have engaged in illegal or unethical conduct in connection with the finances of the Organization, that person should immediately file a complaint with the Executive Director (a “Complaint”).⁶ Employees of the Organization may submit Complaints on a confidential, anonymous basis. If the Complaint concerns the Executive Director or the complainant is not comfortable reporting to the Executive Director, then the complainant should notify the Chair of the Finance/Audit Committee instead.⁷

The Executive Director or Chair of the Finance/Audit Committee will report all Complaints to the Finance/ Audit Committee, or if the chair is the subject of the Complaint, to another member of the committee, prior to the next regularly scheduled meeting. In appropriate circumstances, the Executive Director or Chair of the Finance/Audit Committee may report a Complaint to the Board chairperson. Reports to the chair or other committee member or to the Board chairperson will include a copy of the Complaint, its date, nature and source (unless the complainant is an employee who has requested confidentiality and/or anonymity), how it was communicated, whether the Executive Director or Chair of the Finance/Audit Committee regards the Complaint as credible, and proposals to address it. The chair or other committee member will promptly report the Complaint to the full committee, except that the Complaint will not be shared with an individual who is the subject of the Complaint. All credible allegations will be followed up promptly, with further investigation conducted if needed to resolve disputed facts. In conducting its investigations, the Organization will respect an employee’s request for confidentiality and/or anonymity and will strive to keep the identity of other complainants as confidential as possible, consistent with the need to conduct an adequate review and investigation.

The Finance/Audit Committee to which a Complaint has been reported will inform the Board if any Complaint is confirmed, or if the committee otherwise believes that the Board should be made aware of the situation. The committee will have ultimate authority over the treatment of any Complaints reported to it, subject to the Board’s oversight. The committee will ensure that records of all Complaints are maintained in accordance with the Organization’s document retention policy.

The Organization will take appropriate action in response to any Complaints, including, but not limited to, disciplinary action (up to and including termination) against any person who, in the

Organization's assessment, has engaged in misconduct and reporting such misconduct to the relevant civil or criminal authorities as required by law.

The Organization will not knowingly, with the intent to retaliate, take any action harmful to any person, including interference with lawful employment or livelihood, for reporting a Complaint in good faith pursuant to this policy or to law enforcement officers, governmental agencies or bodies, or persons with supervisory authority over the complainant. Likewise, there will be no punishment or other retaliation for providing information regarding a Complaint in good faith to, or otherwise assisting in any investigation regarding a Complaint conducted by, the Organization, law enforcement officers, governmental agencies or bodies, or persons with supervisory authority over the complainant. Finally, there will be no punishment or other retaliation for filing a Complaint in good faith, or otherwise participating or assisting in a proceeding filed or about to be filed (with any knowledge of the Organization) regarding any Complaint.⁸ An individual who deliberately or maliciously provides false information may be subject to disciplinary action (up to and including termination).

Issues arising under the Organization's hiring policy, including the policy against harassment, employee benefit policies and issues generally handled by individuals responsible for the Organization's personnel practices and procedures are not covered by this Policy and complaints of this nature should be reported to the Executive Director, or if the Executive Director is the object of such complaints to the Board Chair.