

## **WHISTLBLOWER POLICY COMPLAINT PROCEDURES FOR FINANCIAL, ACCOUNTING AND AUDIT MATTERS**

### Policy:

The Foundation is committed to fair, accurate and transparent accounting of financial matters of the Foundation and expects all employees, officers, trustees and agents to act in accordance with the highest ethical standards in the performance of their responsibilities for the Foundation.

### Procedure:

#### *Reporting Complaints, Concerns or Questionable Financial Practices*

Any employee who has complaints or concerns about the Foundation's accounting, internal accounting, financial controls or auditing matters, or who becomes aware of questionable financial practices, accounting or auditing matters, is required to report such matters to the Audit Committee of the Foundation.

To report complaints or concerns, employees should provide details orally or in writing to the Audit Committee by providing information to the current chair.

In order to facilitate a complete investigation, employees should be prepared to provide as many details as possible, including a description of the questionable practice or behavior, the names of any persons involved, the names of possible witnesses, dates, times, places, and any other available details. The Foundation encourages all employees with complaints or concerns to come forward with information and prohibits retaliation against employees raising concerns. Nonetheless, if an employee feels more comfortable doing so, reports may be made anonymously in the manner described above.

Managers who receive complaints or concerns from other employees must immediately report them directly to the Audit Committee in accordance with this policy.

#### *Investigation and Response*

The Audit Committee will oversee the receipt and handling of allegations of questionable financial practices or accounting or auditing matters, including directing an appropriate investigation and response. Based on its investigation, the Audit Committee will direct the Foundation to take prompt and appropriate corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements. If the Audit Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the Executive Director of the Foundation for appropriate handling and response. If the complaint or concern involves the Executive Director, the Audit Committee will forward the issue to the current President of the Board.

*Confidentiality and Non-retaliation*

Reports of questionable financial practices, accounting or audit practices will be kept confidential to the extent possible consistent with the Audit Committee's obligation to investigate and correct unlawful or unethical accounting or audit practices. The Foundation cannot, however, guarantee that the identity of the reporter will remain confidential, but will use its best efforts to do so.

The Audit Committee Chair can be contacted as follows:

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La Jolla, CA 92037  
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The Foundation will not retaliate or take any form of reprisal against any person who makes a good faith report pursuant to this policy. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including termination. Employees who believe they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the Audit Committee in the same manner as described above for the reporting of questionable practices.