

## WHISTLEBLOWER PROTECTION POLICY

JAHF is committed to the highest ethical and professional standards. To ensure our organization's ability to continue to adhere to these standards, we have adopted the following "Whistleblower Protection Policy."

### *POLICY STATEMENT*

As beneficiaries of the public trust, the management and staff of JAHF are committed to sound financial, operating, ethical and public charity management standards and practices. As such, JAHF staff must comply with and frequently go beyond the laws and regulations applicable to public charities and must faithfully implement JAHF's own policies and procedures. This is particularly true with regard to matters and controls that affect JAHF finances, audits and governance. For these purposes, all individuals associated with JAHF have the responsibility to report any circumstances that they have actual knowledge of, or a reasonable good faith belief that, JAHF internal controls, accounting and operating systems, or governance policies are compromised or threatened. JAHF will not tolerate retaliation, whether direct or indirect, against any person who makes a good faith report. However, JAHF may take action against a person who has committed an offense even though he or she has cooperated with the investigation, or against an individual who files a complaint without having a reasonable good faith belief in the truth of the matters reported; in both cases such actions may include termination.

### *FORMAL PROCESS*

#### A. Notification

Any employee who has any concern regarding the financial and/or operating transactions, processes or environment of JAHF should immediately bring such issue to the attention of his or her supervisor. If this does not appear to be feasible (e.g., the supervisor is involved in the circumstances giving rise to the concern), the employee may bring such complaint to the president. If this is not feasible, the complaint should be addressed to the Board of Trustees. Mr. Pell has been designated by the Board to receive complaints.

#### B. Follow-up

All contacts will be held in the strictest confidence. The employee will receive notification within 30 days of the status of the investigation of the concern identified. Thereafter, the associate will receive a periodic status update until the issue has been resolved.