



CARES FOUNDATION WHISTLEBLOWER POLICY

The whistleblower policy is intended to provide a mechanism for the reporting of illegal activity or the misuse of CARES Foundation assets while protecting the employees who make such reports from retaliation.

Questionable Conduct

This policy is designed to address situations in which an employee suspects another employee has engaged in illegal acts or questionable conduct involving CARES Foundation's assets. This conduct might include outright theft (of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to CARES Foundation's auditors, or even an employee's conflict of interest that results in financial harm to CARES Foundation. CARES Foundation encourages staff to report such questionable conduct and has established a system that allows them to do so anonymously.

Making a Report

If an employee suspects illegal conduct or conduct involving misuse of CARES Foundation assets or in violation of the law, he or she may report it, anonymously if the employee wishes, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Employees can make a report to any of the following CARES Foundation executives at any time: chief executive, chief operating officer, or their direct supervisor. CARES Foundation will promptly conduct an investigation into matters reported, keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

Alternatively, employees can make a report by calling either the board chair or any other member of the executive board. Their names and phone numbers are posted in CARES Foundation's membership database.

No Retaliation

An employee who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any CARES Foundation employee is directed to immediately report it to the chief executive, the chief operating officer, or their direct supervisor.

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation. The

party conducting the investigation will notify the employee of the results of the investigation.

CARES Foundation strongly disapproves of and will not tolerate any form of retaliation against employees who report concerns in good faith regarding CARES Foundation's operations. Any employee who engages in such retaliation will be subject to discipline up to and including termination.

CARES FOUNDATION Reporting Procedures

The "whistleblower" procedure is intended to describe the process through which concerns about the possible misuse of CARES Foundation assets are handled pursuant to CARES Foundation's whistleblower policy.

1. An employee makes a report of suspected misuse of CARES Foundation assets by reporting in person to a CARES Foundation executive, or reporting anonymously to the board chair or the finance committee chair.
2. The report is promptly reviewed by the chief executive, as well as the chief operating officer, to determine whether the report constitutes a complaint or a non-complaint, unless one of them is allegedly involved in the misconduct, in which case the report should be reviewed by only one of them. (If both of them are alleged to be involved, the report should go directly to the board chair or the finance committee chair.)
 - A *complaint* means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of CARES Foundation's conflict-of-interest policy that results in a financial harm to CARES Foundation; or (iv) a claim of retaliation against any employee making a good-faith report regarding any of the preceding matters.
 - A *non-Complaint* means a report of any other matter not involving a misuse of CARES Foundation's assets.
3. If the report is deemed to be a complaint, it will be promptly investigated and forwarded to the finance committee chair. If the report is deemed to be a non-complaint, it will be referred to the appropriate executive or manager for follow-up. Some non-complaints may involve serious matters and may require prompt investigation, but may nevertheless not involve misuse of CARES Foundation's assets.
4. Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the employee making the complaint. A written report of the outcome of each investigation is prepared and delivered to the finance committee chair.
5. The finance committee chair decides whether the report involves a matter that is material. If it is deemed material, it is reviewed by the full committee, which may forward it for disposition to the board or may direct senior management to take actions to resolve the situation. If the report is deemed nonmaterial, it is not

reviewed by the committee but is instead addressed by the chief operating officer, as appropriate.