

AGENCY POLICY

POLICY TYPE:	Employment
POLICY TITLE:	Whistleblower Policy
POLICY NO.:	EMPL-110
RESPONSIBILITY:	Chief People Officer, Human Resources Manager
APPROVED BY:	Hamilton Families Executive Team
EFFECTIVE DATE:	Dec. 2020
REVISED DATE(S):	N/A
REVIEW DATE:	Dec. 2023

1. Introduction

The Sarbanes-Oxley Act requires all organizations to establish procedures, in accordance with Section 301 of the Act, for:

- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.

This Policy is intended to supplement and not supersede federal, state, or local laws or ordinances, or contracts to which Hamilton Families is party, including, without limitation, Sections 98.6 or 1102.5 of the California Labor Code and Section 1107 of the Sarbanes-Oxley Act, or Hamilton Families' policies including, without limitation, those relating to harassment, discrimination, or personnel matters.

2. Purpose

Hamilton Families will use its best efforts to foster an environment of openness and fair dealing in which employees may raise in good faith and without fear of retaliation any concerns or complaints regarding accounting, internal controls, illegal acts, or auditing matters. The Agency requires directors, volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Agency, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

3. Definitions

Refer to the [Hamilton Families Agency Standard Definitions](#).

4. Policy statements

- 4.1. A whistleblower as defined by this policy is an employee, directors, officers, and volunteers of Hamilton Families who reports an activity that they consider, in good faith, to be illegal, dishonest,

unethical, questionable, or contrary to Hamilton Families' policies or to one or more of the parties specified in this policy.

4.2. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

4.3. These matters include, without limitation, violations of law; fraud, theft, or embezzlement; improper financial transactions or use of Hamilton Families assets; accounting, internal controls, or auditing irregularities such as undocumented transactions or misleading financial reporting; kickbacks; improper concealment or destruction of Hamilton Families records; harassment or discrimination; unsafe working conditions; and violations of Hamilton Families' conflict of interest policy.

5. Procedures

5.1. Reporting

5.1.1. If an employee has knowledge of or a concern about potentially illegal or dishonest fraudulent activity, the employee is to contact their immediate supervisor, or the Human Resources Manager, or senior staff.

5.1.2. Hamilton Families encourages anyone reporting a violation to identify themselves when making a report to facilitate the investigation. However, reports may be submitted on a confidential basis or anonymously by the employee through a third-party service, available 24 hours a day, 7 days a week.

5.1.3. Employees may make a report online <https://reportanissue.com/hf/> or call 1-800-289-9551. There will be prompt notification to the ethics/compliance representative of the organization for appropriate follow up.

5.1.4. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

5.2. Protections

5.2.1. Whistleblower protections are provided in two important areas: confidentiality and protection against retaliation.

5.2.2. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may need to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

5.3. Retaliation

5.3.1. Hamilton Families will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm.

5.3.2. Any whistleblower who believes that they are being retaliated against must contact the Human Resources Manager or the Chief People Officer immediately.

5.3.3. Any whistleblower who wishes to report anonymously instead may call 1-800-289-9551 or go online to <https://reportanissue.com/hf/> available 24 hours a day, 7 days a week. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

5.3.4. If a whistleblower believes that they have been subject to any such retaliation, discrimination, or other adverse action by Hamilton Families, the whistleblower should report such action as specified above. Any Hamilton Families associate who engages in such retaliation may be subject to disciplinary action, up to and including termination of employment.

6. Roles and responsibilities

6.1. All reports of illegal and dishonest activities will be promptly submitted to Human Resources Manager, who is responsible for investigating and coordinating corrective action. Employees with any questions regarding this policy should contact the Human Resources Manager.

7. Accessibility and ADA considerations

7.1. The Agency's commitment to accessibility and ADA standards has been considered in the development of this policy, which adheres to the principles outlined in the ADA standards and the Hamilton Families Equal Employment Opportunity and Reasonable Accommodations policies.

8. Non-compliance implications

Non-compliance with this policy could negatively impact the current and prospective Agency community with both External stakeholders and the Media, which could lead to significant financial loss and damage to the Agency's reputation.

9. Communications plan

The Chief People Officer will communicate any changes to this or related policies and procedures and/or renewals by posting an announcement to the employee Intranet, and through the Agency's internal communications vehicles, as appropriate.

10. Related policies, procedures, and directives

- [California Labor Code, Sections 98.6 or 1102.5](#)
- [Sarbanes-Oxley Act, Section 1107](#)