



## JOSEPH JAMES MORELLI LEGACY FOUNDATION, INC. WHISTLEBLOWER POLICY

The Joseph James Morelli Legacy Foundation, Inc. (The Foundation) requires officers, directors, consultants, employees, and volunteers (“Representative Individuals”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of The Foundation, all must practice honesty and integrity in fulfilling responsibilities, and comply with all applicable laws and regulations.

This Whistleblower Policy is intended to encourage and enable Representative Individuals and others to raise serious concerns internally, if they exist, so that The Foundation can address and correct any inappropriate conduct and actions. It is the responsibility of all Representative Individuals to report concerns about violations of any of The Foundation’s policies, or suspected violations of law or regulations that govern The Foundation’s operations.

It is contrary to the values of The Foundation for anyone to retaliate against any person who in good faith reports a violation of policy, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing The Foundation’s operations. Anyone who retaliates against someone who has reported a violation in good faith is subject to discipline.

The Foundation has an open-door policy and suggests that anyone share questions, concerns, suggestions, or complaints with any member of the Board of Directors. If not comfortable speaking with a member of the Board of Directors, or if not comfortable with the response, such may be addressed to the Foundation’s counsel. Any complaints or concerns are required to be reported in writing to The Foundation’s counsel, who has the responsibility to investigate all reports received.

Counsel shall advise the Board of Directors of all reports, the results of the investigation, and the proposed resolution, and will report at least annually to the Finance Committee on compliance activity relating to accounting or alleged financial improprieties.

Counsel shall notify the Finance Committee immediately of any concerns or complaint regarding The Foundation’s accounting practices, internal controls, or auditing, and undertake with the Finance Committee resolution of the matter.

Anyone submitting a written complaint or report concerning a violation or suspected violation must be acting in good faith, and have reasonable grounds for believing that the information disclosed indicates a violation. Any allegations that prove not to be substantiated, and which prove to have been made maliciously, or are knowingly false, will be handled appropriately.



Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

The Foundation's counsel will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate action will be taken by the Board of Directors, if warranted by the investigation.

ADOPTED BY RESOLUTION OF THE BOARD OF DIRECTORS OF THE JOSEPH JAMES MORELLI LEGACY FOUNDATION ON JUNE 22, 2020.