



## **Stephen Siller Tunnel to Towers Foundation**

### **Whistleblower Policy and Procedures**

The Stephen Siller Tunnel to Towers Foundation (“Tunnel to Towers”; the “Foundation”) requires directors, officers, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Tunnel to Towers, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

#### **I. Reporting Responsibility**

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Tunnel to Towers can address and correct inappropriate conduct or actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns or violations of Tunnel to Towers’ Code of Ethics or suspected violations of law or regulations that govern the Foundation’s operations.

#### **II. No Retaliation**

It is contrary to the values of Tunnel to Towers for anyone to retaliate against any board member, officer, employee, or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operation of Tunnel to Towers. A board member or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of relationship or employment with the Foundation.

#### **III. Reporting Procedure**

Tunnel to Towers has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If an employee is not comfortable speaking with their supervisor or he/she is not satisfied with your supervisor’s response, the employee is encouraged to speak with the Chief Executive Officer (the “CEO”). Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Tunnel to Towers’ CEO, who has the responsibility to investigate all

reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the CEO. Board members, volunteers and any others with concerns or complaints should speak with or submit in writing to the CEO. Reports may be made with your identity known or anonymously.

#### **IV. Compliance**

The CEO is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The CEO will advise the Executive Board of Directors (the “Executive Board”) of all complaints and his/her resolution and will report at least annually to the Audit Committee on compliance activity relating to accounting or alleged financial improprieties.

#### **V. Accounting and Auditing Matters**

Tunnel to Towers’ CEO shall immediately notify the Audit Committee of any concerns or complaints regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

#### **VI. Acting in Good Faith**

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense. This disciplinary action may include termination of the board or employee relationship, or other legal means to protect the reputation of the Foundation and members of its Board and staff.

#### **VII. Confidentiality**

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.

#### **VIII. Reported Violations and Investigation**

The CEO will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be investigated with due care and in a timely manner. If warranted by the investigation, appropriate corrective action will be taken up to and including expulsion, termination of employment or termination of relationship. If needed, legal counsel, accountants or other resources will be obtained to conduct a full and complete investigation.