

Policy on Suspected Misconduct, Dishonesty, Fraud, and Whistle-Blower Protection

Second Harvest is committed to the highest possible standards of ethical, moral, and legal conduct. Consistent with this commitment, this policy aims to provide an avenue for employees to raise concerns about suspected misconduct, dishonesty, and fraud and to provide reassurances that they will be protected from reprisals or victimization for whistle-blowing in good faith.

Reporting

It is the responsibility of every employee to report concerns relating to suspected misconduct, dishonesty, or fraud. Such concerns shall be set forth in writing and sent in a sealed envelope to the Chair of the Audit Committee, who is a member of the Second Harvest Food Bank Board of Trustees:

Audit Committee Chair, Board of Trustees
c/o Second Harvest Food Bank
800 Ohlone Parkway
Watsonville, CA 95076-7005

Following receipt of any complaints submitted, the Audit Committee *Chair or his/her designee* will investigate each matter so reported and take corrective and disciplinary actions where appropriate. The Audit Committee may enlist committee members, employees of Second Harvest and/or outside legal assistance, auditing or other advisors, as appropriate, to conduct any investigation of complaints regarding financial reporting, accounting, internal accounting controls, auditing matters, or any other form of misconduct, dishonesty, or fraud. In conducting any investigation, the Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.

The complainant will receive an acknowledgement that the concern was received and that the matter was dealt with. The letter will indicate whether the concern will be pursued and, if not, why not. If the issue is to be investigated, the letter will give an estimate of time to review the concern, followed by another letter that details the outcome of any investigations. Employee Handbook - Second Harvest Food Bank.

No Retaliation

No director, officer, or employee who in good faith reports a violation shall suffer harassment, retaliation, or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This policy is intended to encourage and enable employees and others to raise concerns within the organization prior to seeking resolution outside the organization.

Additionally, no employee shall be adversely affected because he/she refuses to carry out a directive which, in fact, constitutes corporate fraud, or is a violation of state or federal law.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Every effort will be made to protect the complainant's identity.

On the other hand, employees are encouraged to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issued raised
- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources

Anyone filing a complaint must be acting in good faith and have reasonable grounds for believing the information disclosed indicates misconduct, dishonesty, or fraud. 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.