



## WHISTLEBLOWER POLICY FOUNDATION FOR A SMOKE-FREE WORLD, INC.

### **Purposes**

Foundation for a Smoke-Free World, Inc. ("Foundation") is committed to a culture of honest, ethical and lawful conduct. In furtherance of this commitment, all directors, officers, employees, consultants, and unpaid interns (each a "Covered Person") must always act in accordance with all applicable laws and regulations, and with the policies of the Foundation.

This Whistleblower Policy (the "Policy") provides a means for Covered Persons to raise good faith concerns about behavior by, within or associated with the Foundation that is, or appears to be, illegal, fraudulent, dishonest, unethical, or in violation of any of the Foundation's adopted policies (a "Concern"), and protects against retaliation any Covered Person who reports a Concern in good faith.

### **When to Raise a Concern**

You are encouraged to disclose to and seek guidance from a supervisor or manager if you believe any Covered person or other person associated or doing business with the Foundation is doing, has done or is planning to do anything illegal, unethical, or in violation of a Foundation policy.

A Concern may involve a director, officer, employee, accountant, auditor, consultant, vendor, grantee or other individuals or entities that do businesses with Foundation. Examples of the types of activities that would raise a Concern include, but are not limited to: kickbacks; payment for services that are not rendered, or goods that are not delivered; use of the Foundation's assets for personal benefit; falsifying a document; accounting irregularities (including circumvention of internal controls); fraud; disclosing corporate secrets; violations of ethical standards; violations of Foundation policies; or planning, facilitating, or concealing any of the above. In addition, actions that have not been taken and that a person believes are required to be taken to comply with laws, regulations, or corporate policies, also may be Concerns.

While Concerns may be reported at any time, you should try to report a Concern as soon as possible after you become aware of the matter.

### **How to Raise a Concern**

Concerns may be submitted either in writing or orally. No specific form is required to report a Concern. As much information as possible (and all available documents) should be provided to support the Concern so that the Concern can be properly investigated.

A Report of a Concern may be made anonymously. If you chose to make your report anonymously, your report should be as detailed as possible, as follow up questions will not be possible.



A Concern should be reported either to the Anonymous Hotline (operated by an independent third party), the Foundation's General Counsel, or if the General Counsel is the subject of the Concern, then to any member of the Audit & Risk Committee of the Foundation's Board of Directors (up-to-date information on the Committee roster is available from the President's Chief of Staff).

General Counsel: Heidi B. Goldstein  
[heidi.goldstein@smokefreeworld.org](mailto:heidi.goldstein@smokefreeworld.org)  
(phone) 347-225-7150

Anonymous Hotline: EthicsPoint  
1-844-416-4313  
[www.smokefreeworld.ethicspoint.com](http://www.smokefreeworld.ethicspoint.com)

If you are not comfortable making the report as suggested above, the report also may be made to your supervisor, or anyone in management with whom you are comfortable. If you inform someone in management about your Concern, the manager will report the Concern to the General Counsel or the Anonymous Hotline, or if the General Counsel is the subject of the Concern, then to any member of the Audit & Risk Committee of the Board.

A report of a Concern that proves to have been made in bad faith, or with the knowledge that such allegations were false, will be viewed as a serious offense.

This policy does not provide immunity to a Covered Person making a report of a Concern if he or she participated in an illegal, fraudulent, dishonest, or unethical act, or violated any of the Foundation's adopted policies.

#### **Procedures for Receiving and Reviewing Concerns**

Any supervisor, manager, or other person who receives a report of a Concern from another Covered Person should follow the instructions above regarding "How to Raise a Concern" when determining to whom to further communicate the Concern.

All Concerns will be promptly investigated and resolved by or under the direction of the Foundation's General Counsel. When appropriate, the General Counsel may consult with Board Officers, Directors, Foundation staff members, and/or outside consultants to determine if the Concern is valid, whether the issue is material, and what actions, if any, are needed to correct any issue that is found to exist.

On a regular and appropriate basis, the General Counsel will provide the Audit & Risk Committee with a report identifying the Concerns reported under this Policy. The General Counsel also will provide the full Board with appropriate reporting. Records of all Concerns and investigations will be maintained in accordance with the Corporation's record retention policy.



In the event a Concern involves the General Counsel, the General Counsel will promptly recuse himself or herself from the matter and inform the Audit & Risk Committee. The Audit & Risk Committee may investigate such Concern or appoint impartial attorneys to investigate the Concern.

### **Confidentiality**

All reports of Concerns will be kept confidential to the extent possible, consistent with the need to conduct a fair and adequate investigation and take necessary corrective action.

### **No Retaliation**

No Covered Person who in good faith reports a Concern or who cooperates with an investigation of such a report (whether by the Foundation, its agents, or auditors, or by any law enforcement officials, government, or regulatory agency) shall suffer intimidation, harassment, discrimination, retaliation, or, in the case of an employee, adverse employment consequences, because of such report. Any person who retaliates against someone who has reported a Concern in good faith will be subject to appropriate discipline and corrective action, up to and including termination of employment or volunteer status, or removal from office or the Board.

This Policy is not an employment contract and does not modify the employment relationship between the Foundation and its employees and does not change the fact that employees of the Foundation are employees at will. Nothing in this Policy provides any Covered Person with any additional rights or causes of actions other than those otherwise available.

### **Questions and Distribution**

Any questions regarding this Policy may be directed to the General Counsel.

Copies of this Policy will be distributed to all Covered Persons providing substantial services to the Foundation.

### **Oversight of Policy and Adoption of Policy**

The Audit & Risk Committee of the Foundation Board is responsible for the oversight of this Policy. The General Counsel of the Foundation is responsible for the resolution of all reported Concerns. If the General Counsel is the subject of a Concern, the Audit Committee will designate someone to act in his or her place.

Adopted by the Board of Directors of Foundation for a Smoke-Free World, Inc. on February 3, 2020

Last Updated: February 3, 2020