

Concrete Foundations Association Whistleblower Policy

The Concrete Foundations Association requires Board members, Committee members, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Concrete Foundations Association, they must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

It is the responsibility of all Board members, Committee members, and employees to report what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by the Concrete Foundations Association, its officers, directors, employees, volunteers or other representatives. Reporters must also notify the Concrete Foundations Association if an action needs to be taken in order for the Concrete Foundations Association to be in compliance with law or policy or with generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- Providing false or misleading information on the Concrete Foundations Association's financial documents, grant reports, tax returns or other public documents;
- Providing false information to or withholding material information from the Concrete Foundations Association's auditors, accountants, lawyers, directors or other representatives responsible for ensuring the Concrete Foundations Association compliance with fiscal and legal responsibilities;
- Embezzlement, private benefit, or misappropriation of funds;
- Material violation of the Concrete Foundations Association policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention;
- Discrimination based on race, gender identity, sexual orientation, ethnicity, and disability; facilitation or concealing any of the above or similar actions.

No Board member, Committee member, or employee who in good faith reports an alleged violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported an alleged violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Concrete Foundations Association prior to seeking resolution outside the Concrete Foundations Association.

The Concrete Foundations Association's open door policy suggests that, Trustees, Committee members, and employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if employees are not comfortable speaking with their supervisor or are not satisfied with their supervisor's

response, they are encouraged to speak with anyone in management whom they are comfortable approaching. Supervisors and managers are required to report suspected violations to the Concrete Foundations Association's Executive Director or a Board Officer. For suspected fraud, or when they are not satisfied or uncomfortable with following the Concrete Foundations Association's open door policy, individuals should contact the Concrete Foundations Association's Executive Director directly. For any allegations involving the Executive Director or a partner or employee of the Management Firm, individuals should contact any member of the Executive Committee of the Board of Directors.

The Organization's Executive Director is responsible for investigating and resolving all reported complaints and allegations. The Executive Director is required to advise the Executive Committee of the Board of Directors of any investigations and the resolution thereof. The Executive Director has direct access to the Executive Committee of the Board and is required to report to the Executive Committee annually on compliance activity.

The Board of Directors Executive Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Executive Director shall immediately notify the Board of Directors Executive Committee of any such complaint and work with the Committee until the matter is resolved.

Anyone filing a 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 to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

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.

The individual (if identified) bringing a complaint before the Executive Director or Executive Committee of the Board will receive an acknowledged receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

The Concrete Foundations Association shall retain all complaints and reports under this policy for a minimum of seven years.