

48 subject of the report. For all other matters, the recipient of the report will promptly notify the
49 AIPF Audit and Finance Committee Chair. Reports may also be made directly to AIPF's
50 financial auditors in addition to the individuals described in the previous sentence. If the AIP
51 Chief Talent and Culture Officer or the Chair of the AIPF Audit and Finance Committee is
52 involved in the report, the AIP CEO or the trustee that receives the report will take on the
53 responsibilities assigned to the AIP Chief Talent and Culture Officer or the Chair of the AIPF
54 Audit and Finance Committee in the steps that follow. Under no circumstances will an
55 individual who is the subject of a report have access to the report.

56
57 Regardless of whether the report is made through NAVEX or directly to an individual at
58 AIPF, the AIP Chief Talent and Culture Officer is responsible for ensuring that every credible
59 complaint regarding talent and culture or management policies receives appropriate
60 consideration and, where warranted, is investigated. At each AIPF Audit and Finance
61 Committee meeting the AIP Chief Talent and Culture Officer will provide information on all
62 complaints received since the last report to the Committee, including a general description of
63 complaints received, the status of investigations, and the resolution of complaints.

64
65 The Chair of the AIPF Audit and Finance Committee is responsible for ensuring that all
66 other credible complaints, whether made through NAVEX or directly, receive appropriate
67 consideration and, where warranted, are investigated, and reported to the AIPF Audit and
68 Finance Committee. Subject to the confidentiality qualifications noted above, credible reports
69 of improprieties in accounting, auditing, or other internal control systems and credit reports
70 involving a material financial liability for the organization will be reported to the AIPF Audit
71 and Finance Committee, together with the results of any investigation and corrective actions
72 taken by management.

73
74 Trustees who are employees of AIPF may not participate in any Board or committee
75 deliberations or voting related to the administration of this whistleblower policy. In addition, a
76 person who is the subject of a whistleblower complaint may not be present at or participate in
77 Board or committee deliberations or vote on any matter relating to the complaint; provided, that
78 nothing in the foregoing will prohibit the Board or committee from requesting that a person
79 who is the subject of a whistleblower complaint present information as background or answer
80 questions at a Board or committee meeting prior to the commencement of deliberations or
81 voting relating to the complaint.

82
83 **Protection from Retaliation.** AIPF does not tolerate any form of retaliation against
84 Covered Persons who act in conformance with this policy. No Covered Person who in good
85 faith reports any action or suspected action taken by or within AIPF that is illegal, fraudulent or
86 in violation of any adopted policy of AIPF shall suffer intimidation, harassment, discrimination,
87 or other retaliation or, in the case of employees, adverse employment consequence. Those who
88 provide truthful information or otherwise assist in an investigation regarding such matters are
89 also so protected.

90
91 If the AIPF Audit and Finance Committee concludes that a complainant has made false
92 allegations that are made in bad faith or with a view to personal gain, the complainant may be
93 subject to disciplinary action. If a Covered Person is uncertain as to whether a complaint is
94 within the scope of this policy, he or she should seek advice from the Chair of the AIPF Audit

95 and Finance Committee, AIP Chief Talent and Culture Officer, or from the AIP CEO if the
96 Chair of the AIPF Audit and Finance Committee or AIP Chief Talent and Culture Officer is the
97 subject of the complaint. Complaints filed under specific laws that provide protections against
98 retaliation must follow the procedures, if any, required by these laws in addition to the
99 procedures set forth in this policy.

100
101 If a Covered Person believes that he or she has been subjected to retaliation for acting
102 under this policy, the Covered Person should immediately report it through NAVEX at
103 AIP.ethicspoint.com or by calling 844-800-0967, or to the Chair of the AIPF Audit and Finance
104 Committee. If the Covered Person believes that the subject of the report involves the Chair of
105 the AIPF Audit and Finance Committee, the Covered Person should report the alleged
106 retaliation through NAVEX. Reports of retaliation will be investigated promptly in a manner
107 intended to protect confidentiality, consistent with a full and fair investigation. The Covered
108 Person will be notified of the results of the investigation.

109
110 Any trustee, officer, or employee who engages in such retaliation is subject to discipline,
111 up to and including termination, and such other corrective actions management or the Board
112 determines are appropriate.

113
114 **Reporting and Retention of Records of Complaints and Investigations.** The AIPF
115 Audit and Finance Committee will maintain a log of all complaints, tracking their receipt,
116 investigation, and resolution, and the Chair of the AIPF Audit and Finance Committee will
117 prepare an annual summary report thereof for the Board of Trustees.

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119 **Distribution of this Policy.** This policy shall be distributed to all trustees, officers,
120 employees and volunteers who provide substantial services to AIPF.

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APPENDIX A

Contact List

- **AIPF Audit and Finance Committee Chair**
 - Susan Avery savery@whoi.edu

- **AIPF Financial Auditors**
 - BDO: Merci Bowie, Engagement Director mbowie@bdo.com

- **AIPF Legal Counsel**
 - Steptoe & Johnson LLP: Elinor Ramey, Partner eramey@Steptoe.com

- **AIP Chief Talent and Culture Officer**
 - Nancy Rawles nrawles@aip.org

- **AIP CEO**
 - Michael H. Moloney mmoloney@aip.org