

ROSE FITZGERALD KENNEDY GREENWAY CONSERVANCY, INC.

**POLICY ON REPORTING AND INVESTIGATING ALLEGATIONS OF SUSPECTED
IMPROPER CONDUCT
(WHISTLEBLOWER POLICY)**

Adopted: 2012; Revised: October 2015

INTRODUCTION

The Rose Fitzgerald Kennedy Greenway Conservancy, Inc. (the “Conservancy”) is committed to conducting its affairs in compliance with the law and in compliance with its own policies and procedures. This adherence strengthens and promotes ethical and fair practices. The purpose of this policy (the “Policy”) is to encourage all directors, officers, and employees to disclose any suspected Improper Conduct that may adversely impact the Conservancy or the public at large in its dealings with the Conservancy. All directors, officers, and employees are obligated to perform the activities contemplated in this Policy in compliance with all applicable laws and in accordance with the policies of the Conservancy.

The Conservancy has a responsibility to investigate and, where appropriate, report allegations of suspected Improper Conduct. This Policy governs the process for reporting to the Conservancy allegations of suspected Improper Conduct and the process that the Conservancy will use in its investigations of such allegations. This Policy provides for confidentiality, and makes explicit that any person who makes a Good Faith report or complaint of suspected Improper Conduct or who participates in the investigations of such a report or complaint will be protected from retaliation by the Conservancy.

The Conservancy’s Audit, Finance, and Risk Management Committee (the “FARMC”) shall oversee the implementation of this Policy.

DEFINITIONS

A. Improper Conduct: Any action or activity by a director, officer, or employee that is undertaken in the performance of the individual’s official duties or with the appearance or representation that it is undertaken in the performance of official duties whether or not it is within the scope of the individual’s employment responsibilities, and that 1) is in violation of federal or state law or regulations or reporting requirements thereunder, 2) constitutes an intentional omission to perform a duty, 3) constitutes an intentional violation of a policy of the Conservancy, 4) involves gross misconduct, 5) creates potential exposure for the Conservancy to unwarranted liability, 6) involves questionable accounting or auditing practices, 7) constitutes unethical behavior or practices, 8) endangers the public health or safety of individuals, 9) involves improper dissipation of the Conservancy’s assets, 10) constitutes fraud, 11) involves private inurement, 12) involves mishandling or misuse of the Conservancy’s assets, or 13)

involves overriding or circumventing the Conservancy's internal controls. The foregoing list is not an exhaustive list of possible Improper Conduct.

B. Whistleblower: A director, officer, or employee who makes a Protected Disclosure. A Whistleblower is a reporting party and not an investigator.

C. Protected Disclosure: A complaint, report, communication or other disclosure that evidences Improper Conduct and is made in Good Faith, including a disclosure that is made in the course of participation in an investigation of Improper Conduct.

D. Good Faith: A report or complaint of Improper Conduct that is made by the Whistleblower without malice or consideration of personal benefit and that the Whistleblower has a reasonable basis to believe is materially accurate and true. However, the report need not have to be proven to be accurate and true in order to have been made in Good Faith. A report of Improper Conduct is *not* made in Good Faith if it is malicious, frivolous or for personal benefit, or if the Whistleblower does not have a reasonable basis to believe it is materially accurate and true.

REPORTING ALLEGATIONS OF SUSPECTED IMPROPER CONDUCT

Any director, officer, or employee may make a Good Faith report of suspected Improper Conduct. Anonymous complaints or reports may be made. The Conservancy encourages reports of suspected Improper Conduct to be made in writing, however, oral reports may be made. Reports should focus on facts, and avoid speculations or conclusions. It is useful to include as much specific information as possible to facilitate the evaluation of the nature, extent, and urgency of the investigation. Any report must include sufficient corroborating evidence to justify initiating an investigation.

An employee should report allegations of suspected Improper Conduct to an immediate supervisor or to the FARMC. A director or an officer should report allegations of suspected Improper Conduct to the FARMC.

Allegations of suspected Improper Conduct should be made as soon as possible and, in any event, no later than one year after the event(s) giving rise to the allegation, unless there is a good cause for the delay.

CONFIDENTIALITY OF WHISTLEBLOWERS

Whistleblowers frequently make reports in confidence. To the extent possible within the limitations of law and policy and the need to conduct a competent investigation, confidentiality shall be maintained. Whistleblowers should be prepared to be interviewed. If a disclosure of confidential information is made by the Whistleblower to a third party, the Conservancy is no longer obligated to maintain confidentiality.

The identity of the subject(s) of the investigation shall be maintained in confidence subject to the same limitations.

INVESTIGATING ALLEGED IMPROPER CONDUCT

Upon receipt of the report or complaint of suspected Improper Conduct, the FARMC or any investigating officer that the FARMC may appoint, will make a determination as to whether a reasonable basis exists for commencing a formal investigation into the complaint. To assist in this determination, the FARMC or the investigating officer, if any, may conduct an initial, informal inquiry. To the extent possible, all complaints should be handled in a confidential manner. The investigating officer, if any, shall report to the FARMC on a regular basis about the status of the investigation, and the eventual results of such investigation.

The FARMC will then determine, in its reasonable judgment, whether a reasonable basis exists for conducting a formal investigation into the complaint. If the FARMC makes such a determination, then it may promptly instruct the investigating officer, if any, to proceed with a formal investigation or it may itself begin the formal investigation. The FARMC shall oversee all investigations. The FARMC and any investigating officer shall have the authority to retain outside legal or accounting expertise in any investigation as they deem necessary to conduct the investigation. Records of the complaint, the investigation, and the resolution shall be maintained by the FARMC.

The FARMC shall report to the Board of Directors any noncompliance with legal and regulatory requirements so that the Board of Directors may take such corrective action as it may deem appropriate, including reporting any violation to the appropriate authorities. Directors, officers, or employees who are found to have violated any laws, regulations, or policies of the Conservancy will face appropriate, case-specific disciplinary actions.

ROLES AND RIGHTS OF WHISTLEBLOWERS

Whistleblowers shall provide initial information based on a Good Faith belief that there is Improper Conduct. Whistleblowers shall not provide evidence to which they do not have a right of access. Whistleblowers must be truthful and cooperate with the FARMC and with any investigating officer(s). Whistleblowers have a right to be informed of the disposition of their report or complaint.

PROTECTION AGAINST RETALIATION

Whistleblowers and others who make Protected Disclosures to the FARMC or to a supervisor within the Conservancy or to the Attorney General or to another government agency, or who participate in the investigation of such a report or complaint, shall not be retaliated against in any manner (including, but not limited to, suffering from threats, loss of job, punitive work assignments, demotion, suspension, harassment, or impact on salary or wages). However, this protection from retaliation is not intended to limit supervisors from acting within the scope of their duties or to limit the Conservancy in its application of performance-related standards.

Whistleblowers and others who believe that they are the subject of prohibited retaliation should promptly report such actions to the FARMC. The FARMC will confidentially investigate such claims of retaliation.

SANCTIONS FOR CLAIMS NOT MADE IN GOOD FAITH

A Whistleblower who makes a report or complaint that is not in Good Faith, shall be subject to disciplinary sanctions, including termination, and the Conservancy may impose a fine equal to the cost of conducting the investigation.

OVERSIGHT AND ADMINISTRATION OF THE POLICY

The administration of this Policy shall be directly overseen by the FARMC.

RETENTION OF COMPLAINTS

All written statements relating to complaints or reports of suspected Improper Conduct, along with the results of any investigations relating thereto, shall be retained permanently. All records pertaining to any alleged retaliation against a Whistleblower shall also be retained permanently.

STATUS AND AMENDMENT OF THE POLICY

The Conservancy reserves the right to amend this Policy from time to time. This Policy does not create a contractual obligation between the Conservancy and an employee or any other person, including any person who makes a complaint or report of Improper Conduct.