

ROSSMOOR SCHOLARSHIP FOUNDATION

WHISTLEBLOWER POLICY

June 5, 2025

The Rossmoor Scholarship Foundation (RSF) requires its Trustees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As RSF Trustees, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable Trustees and others to raise serious concerns internally so that RSF can address and correct inappropriate conduct and actions. It is the responsibility of all Board members and volunteers to report concerns about violations of RSF's policies or suspected violations of law or regulations that govern RSF's operations.

No Retaliation

It is contrary to the values of RSF for anyone to retaliate against any Board member or volunteer who in good faith reports a policy violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of RSF. A Trustee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of Board membership.

Reporting Procedure

RSF has an open door policy and suggests that Trustees share their questions, concerns, suggestions or complaints with the RSF President. If you are not comfortable speaking with the President or you are not satisfied with the President's response, you are encouraged to speak with the Vice-President or any other member of the Executive Board (VP of Development, VP of Scholarship, Recording Secretary, Corresponding Secretary, Treasurer, Past President). Members of the Executive Board are required to report complaints or concerns about

suspected ethical and legal violations in writing to the full Executive Board, and the President or his/her designate has the responsibility to investigate all reported complaints.

Investigation and Resolution

The RSF President or his/her designate is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The President or his/her designate will advise the Board of Trustees of all complaints and their resolution and will report at least annually to the Treasurer and the Finance Committee on compliance activity relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

The RSF President or his/her designate shall immediately notify the Finance Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a written 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 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.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The RSF President or his/her designate will notify the person who submitted a complaint and acknowledge 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.

Shirley Wiegand, President
Rossmoor Scholarship Foundation

Policy approved by the Board of Trustees on June 23, 2025