

Subject: Whistleblower Policy

Purpose: To Establish Principles and Procedures for Confidential Submission of Good Faith Allegations of Wrongdoing

A. BACKGROUND

1. The Board of Directors of GRF is responsible for assuring that the business of GRF is conducted in a safe, legal, and efficient manner that also reflects the highest ethical standards.
2. GRF has adopted a Code of Conduct that requires directors and committee members to comply with all applicable laws and regulations and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.
3. GRF is required to, and does, maintain a whistleblower protection policy consistent with the California Whistle Blower Protection Act, applicable to all GRF employees. This Policy is required to be enforced and maintained consistent with the requirements of the Act.

B. SCOPE AND PURPOSE

The Golden Rain Foundation requires Board members, committee members, employees and volunteers to observe high standards of business and personal ethics in carrying out their duties and responsibilities. GRF Board members, committee members, employees and volunteers must practice honesty and integrity in fulfilling their responsibilities and must comply with all applicable laws and regulations. The Foundation encourages them to report any violation of laws, regulations, and GRF policies, unsafe working conditions, questionable accounting or audit matters, fraud, or unethical activities of which they become aware.

This Policy establishes principles and procedures for:

- 1) Confidential submission of good faith allegations of wrongdoing committed by any GRF Board or committee member, resident, employee, outside vendor, GRF contractor, and others regarding-
 - a) possible violations of, or non-compliance with, laws, regulations, and GRF policies,
 - b) unsafe working conditions,
 - c) questionable accounting or audit matters,
 - d) fraud, or
 - e) unethical activities.
- 2) Receipt, retention, and handling of such allegations received by the GRF.
- 3) Protection of persons submitting such allegations from retaliation.

C. NON-RETALIATION

No person who submits an allegation of wrongdoing, in good faith, may be subjected to harassment, retaliation, or adverse consequences regardless of status, as a consequence thereof. Any GRF Board or committee member, or employee who retaliates against a reporting witness will be subject to discipline consistent with the nature of the offense.

D. REPORTING PROCESS

Persons other than GRF employees (i.e., Board, committee members, residents, outside vendors, and others) should submit their allegations through the Hotline e-mail address, whistleblower@rossmoor.com. The GRF will communicate this Policy to the Foundation's outside vendors and potential vendors.

E. PROCESSING OF ALLEGATIONS OF WRONGDOING

When a valid whistleblower allegation of wrongdoing is received, the GRF General Manager, in conjunction with the President of the Board, will establish procedures for investigating it and the General Manager or Board President will address the matter with the Audit Committee immediately. Investigations may be performed by the Human Resources Manager, other management personnel, or outside resources or authorized by the GRF Board as appropriate. Outside resources may include legal counsel, civil authorities, accountants, private investigators, or any other provider deemed necessary to investigate the allegation. For whistleblowing allegations that pertain to Rossmoor mutuals, the allegation will be forwarded to the respective mutual board of directors for resolution.

The General Manager, in conjunction with the President of the Board, will recommend appropriate action to the GRF Board, if warranted by investigation results. The General Manager or their designee will provide a report of whistleblower allegations to the Audit Committee and GRF Board. In addition, the General Manager will ensure that a record is maintained of investigation results, actions taken, and follow-up communications with the person submitting the allegation.

F. ACTING IN GOOD FAITH

Anyone making a whistleblower allegation of wrongdoing must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, an unsafe working condition, or a violation of law, regulation, or the GRF Code of Conduct.

G. CONFIDENTIALITY

Reports of whistleblower allegations of wrongdoing and their investigation shall be kept confidential to the extent possible. Disclosure of information to persons not involved in the investigation will be viewed as a serious offense and may result in discipline as well as other consequences.

Insofar as possible, the confidentiality of the complainant will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law or to provide accused individuals their legal rights of defense. GRF will not retaliate against a person submitting an allegation. Persons submitting an allegation who believe that they are being retaliated against should contact the General Manager or the Board. The right of a complainant for protection against retaliation does not include immunity for any personal wrongdoing.

H. AVAILABILITY OF OTHER REMEDIES

This Policy supplements and does not replace any procedures required by law or regulation. It is not intended as a vehicle for reporting violations of GRF human resources policies, problems with co-workers or managers, or issues relating to alleged employment discrimination or sexual or any other form of harassment. Such matters should be dealt with in accordance with GRF personnel policies and procedures.

Nothing in this Policy is intended to prevent or discourage any person who is concerned about a possible violation of state or federal law or regulation from also reporting it to an appropriate governmental or law enforcement agency if they conclude such a step is necessary.

Authority: Policy

3/28/19

1/4/23 Housekeeping