

CREATE Foundation Whistleblower Policy

PURPOSE

It is the policy of CREATE Foundation (“CREATE”) that its operations are conducted according to the highest standard of integrity, and that its officers, directors, employees, consultants, volunteers, fellows, vendors, and other agents avoid situations that might conflict with their responsibilities on behalf of CREATE. As employees and agents of CREATE, we must practice honesty and candor.

SCOPE

All officers, directors, employees, including temporary employees, consultants, volunteers, fellows, vendors, and other agents, are covered by the scope of this policy and its guidelines.

POLICY

It is the responsibility of all those noted in the Scope of Policy to comply with this whistleblower policy by reporting violations or suspected violations in accordance with this policy.

The objectives of CREATE's whistleblower policy are to establish policies and procedures to:

- Prevent or detect and correct improper activities
- Encourage each officer, employee and volunteer (reporting individual) to report what he or she in good faith believes to be a material violation of law or policy or questionable accounting or auditing matter by CREATE
- Ensure the receipt, documentation, retention of records and resolution of reports received under this policy
- Protect reporting individuals from retaliatory action

Reporting individuals must also notify CREATE if an action needs to be taken in order for CREATE to be in compliance with law, 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 in CREATE's financial documents, grant reports, tax returns or other public documents
- Providing false information to or withholding material information from CREATE's auditors, accountants, lawyers, directors or other representatives responsible for ensuring CREATE's compliance with fiscal and legal responsibilities
- Embezzlement, private benefit, or misappropriation of funds
- Material violation of CREATE policy including, among others, confidentiality, conflict of interest, whistleblower, ethics and document retention
- Discrimination based on race, gender, sexual orientation, ethnicity, disability or others protected by law
- Facilitation or concealing any of the above or similar actions

CREATE Foundation Whistleblower Policy

REPORTING CONCERNS

Employees, Contingent Staff, and Consultants

Whenever possible, individuals should seek to resolve concerns by reporting issues directly to the next level of management, as needed, until matters are satisfactorily resolved. If, for any reason, an individual is not comfortable speaking to a manager or does not believe the issue is being properly addressed, the individual may contact the CEO and/or the President of the Board of Directors. If an individual does not believe that these channels of communication can or should be used to express his/her concerns, the individual may contact the chair of CREATE's finance and administration committee. Whenever practical, reports should be in writing. Contact information for the CEO and president or the chair of the finance and administration committee may be obtained from CREATE's website or by calling CREATE at 662-844-8989.

Directors, Fellows, Vendors and Agents

Directors, fellows, other volunteers, vendors and other agents may submit concerns to the CEO and president or directly to the chair of the finance and administration committee. If the volunteer, vendor, agent or director is not comfortable reporting to either of these individuals, or if he/she does not believe, the issue is being properly addressed, the report should be escalated directly to the board chair.

HANDLING OF REPORTED VIOLATIONS

CREATE will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the CEO and president of CREATE to determine if the allegations are true, whether the issue is material, and what actions, if any, are necessary to correct the problem. CREATE staff will issue a full report of all matters raised under this policy to the finance and administration committee.

For matters reported directly to the finance and administration committee chair or the CEO and president, the committee shall promptly (generally within five business days) acknowledge receipt of the complaint to the complainant if the complainant is known. An investigation will be held to determine if the allegations are true, whether the issue is material and what, if any, corrective action is necessary. Upon the conclusion of this investigation, the finance and administration committee shall promptly report its findings to the executive committee of the board.

Authority of the Finance and Administration Committee

The finance and administration committee shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that the committee reasonably believes is necessary to conduct a full and complete investigation of the allegations.

CREATE Foundation Whistleblower Policy

No Retaliation

No officers, directors, employees, including temporary employees, consultants, volunteers, fellows, vendors, or agents who in good faith report a violation of the policy shall suffer harassment, retaliation, or adverse consequences. An individual who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This policy is intended to encourage and enable employees and other individuals to raise serious concerns within CREATE prior to seeking resolution outside the organization.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the policy. 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 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