

## **Policy: Reporting Unethical or Illegal Conduct (Whistleblower Policy)**

**Policy Title** Reporting Unethical or Illegal Conduct (Whistleblower Policy)

**Responsible Dept** Office of the President

**Content Owner** Susan Katz Froning

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### **Philosophy**

The Code of Ethics guides the ethical conduct of all Foundation officers and employees, and provides a framework for maintaining a high standard of professional conduct.

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### **Policy**

**Any employee who believes the Code of Ethics or Conflict of Interest policy has been violated is obligated to promptly report their concerns to WKKF's Corporate Secretary and General Counsel or Deputy Director, Human Resources. The Foundation will not tolerate retaliation against any employee who makes a good faith report or who cooperates with the investigation of a complaint. This is commonly known as a "Whistleblower Policy".**

**Employees who knowingly falsify or alter, destroy, or conceal a document which is the subject of a government investigation will be subject to disciplinary action up to and including dismissal.**

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### **Procedures**

#### *Reporting Illegal or Unethical Conduct*

Any time an employee has a concern regarding the propriety or legality of any action taken or proposed by the Foundation or any employee, the employee should promptly report concerns to any of the following: his/her immediate supervisor, the Deputy Director, Human Resources, the Senior Vice President/CFO & Treasurer, or the Corporate Secretary and General Counsel.

If an employee feels uncomfortable reporting to any of the above, they should disclose their concerns to their Senior Vice President, the President/CEO, or they may utilize the services of EthicsPoint for anonymously reporting violations of the Code of Ethics or Conflict of Interest policies. The toll free telephone number is 1-866-492-3364 (in the U.S.) and the secure web-site is [www.wkkelloggfoundation.ethicspoint.com](http://www.wkkelloggfoundation.ethicspoint.com). If you wish to make a report from an international location, please access the web-site for toll-free numbers and instructions which may vary based on international country codes.

In addition, if management is not responsive to a concern, employees may report their concerns directly to the Chair of the Audit Committee of the Board of Trustees.

Reports may be submitted in writing or verbally, but reports should contain enough information to substantiate the concern and to allow investigation to begin. Reports may be submitted anonymously.

All reports will be received and acted upon in confidence to the extent possible, consistent with the need to investigate. Upon completion of the investigation, the Foundation will take such action as it deems justified under the circumstances.

#### *No Retaliation*

If an employee believes he/she has been retaliated against for filing a "good faith" report or cooperating with an investigation, the employee should immediately report such concern to the Deputy Director, Human Resources.

The Foundation will investigate promptly any complaint of retaliatory or other improper behavior. Complaints and investigations will be handled in a confidential manner, consistent with any corrective action that needs to be taken by the Foundation.

#### *Destruction of Documents and Other Items*

As provided for in the Foundation's document retention policy, employees should retain documents or other items that relate to any matter that is pending with a federal department or agency. If an employee receives a request concerning the destruction, alteration, or concealment of a document which the employee believes is not proper, the employee should contact the Deputy Director, Human Resources. The President's Office will notify appropriate staff to suspend routine document destruction (i.e., retention disposition) in order to comply with a pending audit or investigation. Employees should be aware that the improper destruction, alteration, or concealment of a document or other item that relates to a matter pending with a federal department or agency, in addition to subjecting such employee to discipline up to and including dismissal, may subject such employee to criminal liability.

#### *Compliance Officer*

The Corporate Secretary and General Counsel is responsible for enforcing this policy and related policies. If any employee has a concern about the policies, they should direct such concerns to the Corporate Secretary and General Counsel.