

	<h2>Standard Operating Practice</h2>	
SOP Title: WHISTLEBLOWER PROTECTION & ETHICSPPOINT	Original Effective Date:	01 NOV 2010
	Revised Effective Date:	01 JAN 2013

Approval: <hr/> Jane Taylor Date Chief Strategy Officer	Approval: <hr/> Elise Huszar Date President
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Policy:	It is the policy of The Geneva Foundation (Geneva) to abide by applicable laws, regulations and corporate standards of practice at all times. Additionally, it is the expectation that all employees conduct their work according to the highest level of ethical standards and with integrity and honesty at all times. The Employee Whistleblower Protection SOP provides a procedure for filing and addressing whistleblower complaints and outlines the principles to be used to maintain an effective employee protection policy.
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1.0 PURPOSE AND BACKGROUND:

Geneva strives to promote excellence in the workplace and support an environment that reinforces honesty, integrity, respect, trust and responsibility. All Geneva employees are accountable to support and participate in ethical business practices. In addition, good corporate citizenship is everyone's responsibility. All Geneva employees must contribute to the creation and maintenance of this environment, managers are charged with special responsibilities for fostering a work environment that is free from the fear of retribution or retaliation. Supervisors must be careful in words and conduct to avoid placing, or seeming to place, pressure on subordinates that could cause them to deviate from acceptable ethical behavior.

It is the intent of Geneva to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support Geneva's goal of legal compliance. By maintaining this policy, Geneva intends to protect any employee who notifies management of a possible unlawful act, policy, or practice of Geneva. Geneva provides a safe avenue for employees to raise good faith complaints about employer misbehavior or unlawful or unethical conduct. The Employee Whistleblower policy is intended to assist Geneva employees in reporting concerns and potential financial violations. It is not designed to question strategic, financial or business decisions taken by the organization nor should it be used to reconsider matters addressed under harassment, complaint, and disciplinary or other policies. Geneva acknowledges that an effective, confidential, and independent hotline is a necessary component of a successful compliance and ethics program. EthicsPoint is an independent organization that provides Geneva employees with a confidential hotline for the capture of reports and incidents regardless of where they arise within the organization.

Geneva will not discipline, discriminate or retaliate against any employee who reports such conduct in good faith, whether or not such information is ultimately proven to be correct, or who cooperates in any investigation or inquiry, regarding such conduct.

2.0 SCOPE AND RESPONSIBILITIES:

- 2.1 All employees are required to support Geneva's goal of legal compliance.
- 2.2 The Human Resources (HR) Director reviews all disclosures and evidence of fraud, unethical business conduct, violation of law, dangerous actions regarding health and safety, or retaliation.
- 2.3 The Review Committee is comprised of the President, Chief Strategy Officer and Human Resources Director who participate in the investigation, unless the complaint involves a member of the Review Committee who would then be excused from participation on that issue.
- 2.4 The Board members or a subset of Board members may participate in the investigation if a member of the Review Committee is a party to the complaint.

3.0 REFERENCES:

- 3.1 None

4.0 DEFINITIONS:

- 4.1 Whistleblower: An employee of Geneva who reports an activity they believe to be illegal, dishonest or unethical to persons in authority positions within the organization.
- 4.2 Review Committee: President, Chief Strategy Officer and Human Resources Director.
- 4.3 EthicsPoint: An independent and anonymous reporting service providing employees a confidential way to report issues that raise ethical concerns.

5.0 PRACTICES AND PROCEDURES:

- 5.1 Geneva expects all its employees, and those who do business with the Foundation, to maintain high ethical standards. All Geneva employees are required to report either verbally or in writing all evidence of activity by an employee or contractor that may constitute:
 - 5.1.1 Instance of corporate fraud;
 - 5.1.2 Billing for services not performed or for goods not delivered;
 - 5.1.3 Theft or misappropriation of money or company assets
 - 5.1.4 Fraudulent financial reporting;
 - 5.1.5 Unethical business conduct;
 - 5.1.6 A violation of federal, state or local law; or

- 5.1.7 Substantial and specific danger for the health and safety of the employee, another employee, or the general public.
- 5.2 Employees are encouraged to report the unlawful or unethical activity to their supervisor or corporate manager. If direct discussions don't resolve the matter or aren't possible, the employee can speak to several members Geneva who are trained on Geneva's foundation-wide policies. This group includes:
 - 5.2.1 Jennifer Griffith, Human Resources Director (253-682-3817); Elise Huszar, President (253-383-1398); Jane Taylor, Chief Strategy Officer, Founder (253-682-3803); Mario Parisio, Corporate Counsel (253-284-4414)
- 5.3 Supervisors and corporate managers should report any and all concerns brought to their attention immediately and directly to the Human Resources Director. The intent is to report to Human Resources on the same work day as the allegations are reported.
- 5.4 If the employee is unable or uncomfortable discussing the matter with their supervisor, corporate manager, or HR Director, the employee can submit a report to EthicsPoint at www.genevausa.ethicspoint.com or by contacting the 24-hour hotline at 1-855-575-4146. All reports submitted to EthicsPoint are completely confidential. For more information on EthicsPoint's privacy policy, the employee may visit <https://secure.ethicspoint.com/domain/en/privacypolicy.asp>. EthicsPoint allows employees to communicate issues and concerns associated with unethical or illegal activities safely and honestly with Geneva's management or Board of Directors while maintaining their anonymity and confidentiality. EthicsPoint is Safe Harbor Certified through the U.S. Department of Commerce as a hotline provider having security measures in place to address privacy initiatives nationally and abroad.
- 5.5 Every complaint is investigated. The HR Director informs the Review Committee and schedules a meeting within five (5) business days from the receipt of a complaint for the purpose of making a determination about the investigation. Should any of these individuals be named in the complaint, members of the Board of Directors may be included in place of the Review Committee member named.
- 5.6 The HR Director requests any documentation or verbal statements by employees as may be legitimately required for appropriate fact finding. Insofar as possible, the confidentiality of the complaint investigation process will be maintained. Details may need to be disclosed to conduct a thorough investigation, to comply with the law, or to provide accused individuals their legal rights of defense. Additionally, if known, the employee who files the complaint may, at the time of the hearing, present their complaint to the Review Committee in person if desired.
- 5.7 The Geneva Foundation will not retaliate against an employee who in good faith makes a protest or raises a complaint against some practice of Geneva, or of another individual or entity with whom Geneva has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.
- 5.8 Any allegation that is found to have been made maliciously or with knowledge that it was false shall be treated as a serious disciplinary offense.

- 5.9 An employee is protected under this policy from retaliation only when the employee reports the alleged unlawful activity, policy, or practice using one of the methods described in this SOP while employed at The Geneva Foundation and provides The Geneva Foundation with a reasonable opportunity to investigate and correct the alleged unlawful activity.
- 5.10 If a finding that interference or retaliation has occurred, the Human Resources Director provides that information to the President. The determination is final and binding. The President ensures that, through the appropriate channels, corrective action is taken against the employee who is found to have interfered or retaliated. The President communicates the determination in writing to the complainant, if known, and to the person or persons accused of violating this guideline within five (5) working days after completion of the investigation.

With regard to complaints where it is alleged that the President interfered or took retaliatory action, the finding of the investigation is presented for a decision to the President of the Board of Directors.

- 5.8 An employee may appeal the decision to the President only on the basis of whether the complaint is timely and qualifies for review under the scope of this guideline.