



## Whistleblower Policy

Revised and Adopted October 30, 2013  
(Enacted November 20, 2008)

The National Alopecia Areata Foundation is committed to facilitating open and honest communications relevant to its governance, finances, and compliance with all applicable laws and regulations. It is important that the National Alopecia Areata Foundation be apprised about unlawful or improper behavior including, but not limited to, any of the following conduct:

- theft;
- financial reporting that is intentionally misleading;
- improper or undocumented financial transactions;
- improper destruction of records;
- improper use of assets;
- violations of the National Alopecia Areata Foundation's conflict-of-interest policy; and
- any other improper occurrence regarding cash, financial procedures, or reporting.

### Code of Conduct

The Organization requires its directors, officers, employees and representatives to observe high standards of business and personal ethics in the performance of their duties. Directors, officers, employees and representatives of the Organization must practice honesty and integrity in fulfilling their responsibilities and must comply with all applicable laws and regulations.

### Reporting Responsibility

It is the responsibility of all directors, officers, employees and representatives to comply with the foregoing ethical standards and to report violations or suspected violations in accordance with this Whistleblower Policy.

### No Retaliation

No director, officer or employee or representative who in good faith reports a violation of the Code of Conduct shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation of the Code in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

### Reporting Violations

The Organization maintains an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who is able to address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, the employee is encouraged to speak with someone in management with whom he or she is comfortable. Supervisors and managers are required to report suspected violations of the Code of Conduct to the chair of the Organization's

Governance Committee, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud or when following the Organization's open door policy is not satisfactory, individuals should contact the chair of the Governance Committee directly.

## **Compliance**

The chair of the Organization's Governance Committee is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code of Conduct and, at his or her discretion, shall advise the other members of the Governance Committee and/or the Chief Executive Officer. 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. The chair of the Governance Committee will acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The chair of the Governance Committee is required to report to the board of directors at least annually on compliance activity.

## **Accounting and Auditing Matters**

The Governance Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing.

## **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code of Conduct must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code of Conduct. Any allegations that prove to be unsubstantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.