

# Whistleblower Policy

## PURPOSE

This establishes Heifer Project International's (Heifer) policy regarding:

- the confidential reporting of suspected waste, abuse, Fraudulent or Dishonest Conduct and/or violations of Heifer's Policies or applicable law;
- the investigation of such claims; and
- the protection of Staff making such claims.

This policy applies to all Heifer Staff worldwide and to members of Heifer's Board of Directors (Board members). This policy was created in connection with Sections 806 and 1107 of the Sarbanes-Oxley Act. Heifer implemented this policy to maintain high standards of conduct and ethical behavior.

## POLICY

Heifer Staff and Board members should report suspected waste, abuse, Fraudulent or Dishonest Conduct and/or violations of Heifer's Policies or applicable law (i.e. act as a Whistleblower). Heifer will investigate such claims, and will protect Whistleblowers who report them from retaliation, in the manner described in this policy.

## DEFINITIONS

Baseless Claim – Allegation or claim made with reckless disregard for the truth or falsity.

Fraudulent or Dishonest Conduct – A deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- fraudulent financial reporting;
- pursuit of a benefit or advantage in violation of Heifer's Conflict of Interest Policy;
- misappropriation or misuse of Heifer resources, such as funds, supplies, or other assets;
- authorizing or receiving compensation for goods not received or services not performed; and
- authorizing or receiving compensation for hours not worked.

Policies – this term includes all Heifer policies, including staff-level policies and Board-level policies.

Sarbanes-Oxley Act – Signed into law July 30, 2002, this law was designed to add new governance standards for the corporate and non-profit sector to rebuild public trust in publicly held companies and non-profit corporations.

Staff – A general term with no expressed or implied legal implications intended, used to identify all individuals assisting Heifer, including but not limited to regular employees, international employees, contracted employees, temporary workers, interns, seasonal workers, volunteers, independent contractors and consultants.

**Whistleblower** – A Heifer Staff member or member of Heifer’s Board of Directors, who reports any suspected waste, abuse, Fraudulent or Dishonest Conduct and/or violations of Heifer’s Policies or applicable law.

## **PROCEDURES**

### **Reporting**

A person’s concerns about suspected waste, abuse, Fraudulent or Dishonest Conduct and/or violations of Heifer’s Policies or applicable law, should be reported by utilizing Heifer’s reporting tool. Anonymity will be safeguarded and the report will be directed to the appropriate member of management. Subject to the exception in the **Investigation** section below, all reported claims will be communicated to the CEO Cabinet as appropriate.

### **Investigation**

The notified member of management will evaluate the claim and will be responsible for determining its validity by reviewing and analyzing all relevant matters pertaining to the claim. Appropriate corrective action will be taken, if necessary, and the resolution will be communicated back to the reporting person through the reporting tool; with the understanding that certain details may be removed from said communication.

The notified member of management, in consultation with senior management, will determine if a claim warrants investigation by an independent person such as auditors and/or attorneys and will include those persons appropriately. Investigations may be handed over to an outside party if deemed appropriate by the notified member of management and the CEO Cabinet.

Reasonable care will be taken in dealing with suspected claims to avoid:

- Baseless Claims;
- premature notice to persons suspected of claims and/or disclosure of suspected claims to others not involved with the investigation; and
- violations of a person’s rights under law.

**Exception: if a claim is made against an individual who would typically participate in the investigation process, that individual will not act as an investigator of that claim.**

### **Whistleblower Protection**

Heifer will protect those persons who act as Whistleblowers as described below:

- Heifer will use its best efforts to protect Whistleblowers against retaliation. Claims will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this means that Whistleblower claims will only be shared with those who have a need to know so that Heifer can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel.
- Heifer Staff and Board members may not retaliate against a Whistleblower for informing management about an activity which that person suspects to constitute waste, abuse, Fraudulent or Dishonest Conduct and/or violations of Heifer’s Policies or applicable law, with the intent or effect of adversely affecting the terms or conditions of the Whistleblower’s employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees.

Whistleblowers who believe that they have been retaliated against may submit a report through [REDACTED] or send a written complaint to:

Heifer International  
Vice President of Human Resources Strategy and Operations  
1 World Avenue  
Little Rock, AR 72202

and/or

Heifer International  
General Counsel  
1 World Avenue  
Little Rock, AR 72202

Any complaint of retaliation will be promptly investigated. Appropriate corrective measures will be taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.