

WHISTLEBLOWER POLICY

Approved: June 16, 2008

Purpose:

The purpose is to protect The Foundation and provide a vehicle to report any unethical practice in the federal, state and local business ethics law.

Policy:

The Lincoln Foundation for Performance Excellence takes pride in adhering to federal, state, and local laws and/or regulations, including business ethics policies. As such, even though it is not obligated to do so, The Foundation will voluntarily adopt a whistleblower protection policy. Pursuant to this policy, any employee who becomes aware of any violation of federal state, or local law or regulation, including any financial wrongdoing, should immediately report the violation to the President/CEO to allow The Foundation to investigate and, if applicable, correct the situation or condition.

If the President/CEO is involved or believed to be involved in the matter being reported, employees may, in the alternative, make a report to the Chairperson of the Board Governance Committee and/or the Chairman of The Lincoln Foundation Board of Trustees. The committee will conduct an investigation and take appropriate action within a reasonable period. Such complaints will be held in confidence to the extent the needs of the investigation permit.

“Financial wrongdoing” may include, but not limited to:

- Questionable accounting practices
- Fraud or deliberate error in financial statements or recordkeeping
- Deficiencies of internal accounting controls
- Misrepresentations to company officers or the accounting department (including deviation from full reporting of financial conditions)

If any employee reports in good faith what the employee believes to be a violation of the law and /or financial wrongdoing to The Foundation, its legal counsel or to a federal, state, or local agency or assists in an investigation concerning financial wrongdoing, it is The Foundation’s policy there will be no retaliation taken against the employee.

Employees are reminded of the importance of keeping financial matters confidential. Employees with questions concerning the confidentiality or appropriateness of disclosure of particular information should contact the President/CEO or the Chairperson of the Board Governance Committee.

