



## Whistleblower Policy

*Policy approved by the Finance & Audit Committee on May 15, 2025.*

### Scope

For all board members, officers, and staff members, both part-time and full-time.

### Purpose

The Blandin Foundation requires board members, officers and staff members to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The purpose of this policy is to encourage and enable individuals to raise serious concerns internally regarding suspected violations of law or regulations that govern financial, auditing or governance operations so that the Foundation can address and correct inappropriate conduct and actions. The Foundation is committed to maintaining financial integrity and responsible financial management.

### Policy

Individuals have a responsibility to report concerns of any suspected violations of laws, regulations, or ethical standards. Appropriate subjects to report under this Policy include, but are not limited to, any financial improprieties, internal controls, auditing functions, accounting systems, governance policies, or other similar illegal or improper practices.

### Acting in Good Faith

Individuals making a report concerning a violation or suspected violation must do so in good faith and have reasonable grounds for believing the information disclosed indicates a violation of law or ethical standards. Any report found to be knowingly false or made with malicious intent will be viewed as a serious offense and may result in disciplinary measures.

### No Retaliation

No individual who reports a concern in good faith, or who participates in an investigation of a report, shall suffer harassment, retaliation, or adverse employment consequences. Retaliation against anyone who makes a report under this policy is prohibited and may result in disciplinary action.

If anyone believes that an individual has been subject to harassment, retaliation, or an adverse employment consequence as a result of making a good faith report or participating in an investigation should contact the Chief Financial Officer.

## Confidentiality

The Foundation is committed to ensuring all reports are taken seriously, investigated thoroughly, and handled with the utmost integrity and confidentiality. Reports of violations or suspected violations will be treated with confidentiality to the fullest extent possible, consistent with the need to conduct an adequate investigation.

## Ensuring Compliance

The Foundation's officers are responsible for ensuring compliance with this policy. Reports or concerns raised under this policy will be reviewed and addressed in a fair and timely manner. Trustees and staff will receive periodic Whistleblower training to further its compliance.

## Accounting and Auditing Matters

The Foundation's Chief Financial Officer shall immediately notify the Finance & Audit Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work within the committee until the matter is resolved.

## Questions & Inquiries

Any questions related to this policy can be directed to the Chief Financial Officer.