



BONEI OLAM WHISTLEBLOWER POLICY

Adopted by the Board of Trustees, May 2012

GENERAL

Bonei Olam requires all employees to observe the highest standard of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the organization, employees must practice honesty and integrity in fulfilling responsibilities and comply with all applicable laws and regulations.

REPORTING RESPONSIBILITY

It is the responsibility of all employees to report violations of suspected violations in accordance with this whistleblower policy.

RETALIATION

No employee who in good faith reports a violation shall suffer harassment or retaliation, nor will he or she suffer an adverse employment consequence. An employee who retaliates against someone who has reported a violation 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 Bonei Olam prior to seeking resolution outside Bonei Olam.

REPORTING VIOLATIONS

The Board of Bonei Olam suggests that employees share their questions, concerns, suggestions or complaints with the Executive Director who can address them properly. However, if an employee is not comfortable speaking with the Executive Director, or is not satisfied with the response, the employee is encouraged to speak with the President of the Board of Trustees. The Executive Director has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or if an employee is either not satisfied or uncomfortable even after following Bonei Olam open door policy, the employee should contact the President of the Board.

COMPLIANCE OFFICER

Bonei Olam's compliance officer is the Executive Director and is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his or her discretion, for advising the President of the Board. The compliance officer is required to report, at least annually, to the audit committee on compliance activity.

ACCOUNTING AND AUDITING MATIERS

The audit committee shall address all reported concerns and complaints regarding Bonei Olam's accounting practices, internal controls and auditing. The compliance officer shall immediately notify the audit committee of any such complaint and shall work with the committee until the matter is resolved.

Rabbinical Advisor Rav Y. M. Steinmetz • Executive Director Shloime Bochner



ACTING IN GOOD FAITH

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

CONFIDENTIALITY

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.

HANDLING OF REPORTED VIOLATIONS

The compliance officer will notify the sender and 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.