

CONGREGATION KOL AMI

Whistleblower Policy July 1, 2014

Introduction

Congregation Kol Ami ("Kol Ami") is committed to the highest possible legal, ethical and moral standards of conduct and will not tolerate illegal or dishonest behavior. In this spirit, Kol Ami encourages its employees, officers, trustees and volunteers to identify any instances in which these standards may be compromised.

Scope

This Whistleblower Policy (the "Policy") has been established to provide a means for employees, officers, trustees and volunteers to raise good faith concerns about behavior that appears to be illegal, dishonest, unethical, fraudulent or in violation of any adopted policy of Kol Ami. A Whistleblower is the employee, officer, trustee or volunteer reporting such activity.

All employees, officers, trustees and volunteers are covered under the Policy. A copy of the Policy will be distributed to all employees, officers and trustees and to all volunteers who provide substantial services to Kol Ami. It is the responsibility of all employees, officers, trustees and volunteers to comply with the Policy and to report any allegations of suspected improper activities in accordance with the procedures set forth in this Policy.

Examples of misconduct covered by this Policy include, but are not limited to, violations of federal, state, or local laws; fraudulent financial reporting; wrongfully destroying, altering, concealing, or falsifying a document, or attempting to do so; fraudulently influencing or misleading any independent public accountant engaged in the performance of an audit of Kol Ami's financial statements; or planning, facilitating, or concealing any of the above.

This is not meant to be an exhaustive list but rather a guide to the types of improper behavior covered by this Policy.

Procedure for Reporting Violations

Any person may report allegations of suspected improper activities. The individuals involved in such activities may be employees, officers, trustees, volunteers, auditors, vendors, grantees, or other third parties.

Kol Ami has two (three if there are Co-Presidents) designated Compliance Officers: the (Co-)President(s) and the Executive Director. A Whistleblower should direct all concerns, either in written or oral form, to one of the Compliance Officers, who will be responsible for investigating and resolving all reported complaints and allegations

concerning violations under this Policy. The allegation submitted by the Whistleblower should include whatever documentation is available to support a reasonable basis for the claim and to assist the Compliance Officer in investigating the allegation.

The Compliance Officers shall provide to the Board of Trustees on a quarterly basis a confidential written report identifying all concerns reported under this Policy during the preceding quarter or indicating that no such concerns were reported.

If a Whistleblower is not comfortable communicating concerns to a Compliance Officer or is unsatisfied with the response, the Whistleblower is encouraged to speak with any Officer or Trustee with whom he or she is comfortable. In such case, the person to whom such concern is reported shall in turn report such complaint to the Board of Trustees. Such report shall include a statement as to whether such concern was reported first to a Compliance Officer. If the concern was raised first with a Compliance Officer, the report shall indicate what response was given by the Compliance Officer; if it was not, the report shall indicate why the concern was not reported to a Compliance Officer.

Allegations may be made anonymously. Anonymous allegations should be detailed to the greatest extent possible because follow up questions will not be possible.

Although the Whistleblower is not expected to prove the truth of the allegation(s), she or he must demonstrate reasonable grounds for concern. No investigation will be made of unspecified wrongdoing or broad allegations. The Whistleblower is not responsible for investigating the activity or for determining fault or corrective measures.

Unless the allegation is submitted anonymously or there are overriding practical, legal or public interest concerns, the Whistleblower shall receive acknowledgement of receipt of the allegation within five business days. All reports will be promptly investigated and corrective action will be taken if warranted by the investigation.

Confidentiality

Any investigation shall be conducted in a manner that conceals and protects the Whistleblower's identity to the greatest extent possible, consistent with the need to conduct a fair and adequate investigation.

No Retaliation

Kol Ami prohibits any form of intimidation, harassment, discrimination or other retaliation, or other adverse employment consequence toward a Whistleblower in response to a good faith allegation under this Policy. Any person who retaliates against a Whistleblower or other individual who assists in the investigation is subject to appropriate disciplinary and corrective action, up to and including termination of employment in the case of an employee.

A Whistleblower's right to protection does not extend to immunity for participating or being complicit in the matters that are the subject of the allegations or ensuing investigations.

Any employee, officer, trustee or volunteer found to have knowingly made a false allegation with malicious intent or to have knowingly produced false information with respect to the complaint will be subject to disciplinary measures, up to and including termination of employment in the case of an employee.