

# WHISTLEBLOWER POLICY

## General

MATTER's Code of Ethics and Conduct required directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of MATTER, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

This policy was approved by MATTER's Board of Directors on 08/14/2019.

## Reporting Responsibility

It is the responsibility of all directors, officers and employees to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

## No Retaliation

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or 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 MATTER prior to seeking resolution outside the organization.

## Reporting Violations

The Code addresses MATTER's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if the employee is not comfortable speaking with his/her supervisor or is not satisfied with the supervisor's response, the employee is encouraged to speak with the person whom his/her supervisor reports to (usually the President). The goal is to provide at least two different channels for employees to share their questions, concerns, suggestions or complaints. If the employee is not comfortable speaking with that person either, he/she may speak with any member of the Human Resources Committee which reports directly to the Board of Directors and is in a position to share questions, concerns, suggestions or complaints with the entire Board of Directors as necessary. In extenuating circumstances, and only if none of the previously mentioned channels are feasible, an employee may contact any member of the Executive Committee of the Board of Directors to address areas of concern.

Supervisors and managers are required to report suspected violations of the Code of Conduct to MATTER's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following MATTER's open door policy, individuals should contact MATTER's Compliance Officer directly.

## Compliance Officer

MATTER's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the Executive Director and/or the Executive Committee. The Compliance Officer has direct access to the Executive Committee of the board of directors and is required to report to the Executive Committee at least annually on compliance activity. MATTER's Compliance Officer is the chair of the Executive Committee of the Board of Directors.

### **Accounting and Auditing Matters**

The Executive Committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Executive Committee of any such complaint and work with the committee until the matter is resolved.

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. MATTER strives to ensure the confidentiality of the individual who is reporting the complaint or violation. 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.