

**WEST VIRGINIA FIRST FOUNDATION**  
**WHISTLEBLOWER POLICY**

**I. Purpose**

West Virginia First Foundation (the “**Foundation**”) requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. It is the Foundation’s intent to adhere to all federal and state laws and regulations that apply to the Foundation. The Foundation encourages employees, investors, vendors, or other persons as the action relates to Foundation activities, to report concerns regarding the legality of any action or inaction. All concerns can be addressed to Human Resources or the Board of Directors.

**II. Reporting Violations**

Any employee, officer, or director who reasonably believes a policy, practice, or activity of the Foundation is in violation of law or Foundation policy, shall file a complaint with Human Resources or the Board of Directors. The complaint shall include the suspected violation by providing a signed and detailed account of the concern, and must be submitted in writing via internal mail or email. Alternatively, such reports may be submitted in writing on an anonymous basis with the understanding that anonymity may impede the ability of the Foundation to properly investigate the reported concern. Reports of suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**III. No Retaliation**

The Foundation will not retaliate against any person who in good faith reports, in accordance with this Whistleblower Policy (“**Policy**”), an illegal activity or a practice in violation of a clear mandate of public policy. The Foundation will not harass, retaliate against, or impose adverse employment conditions against an employee as a result of such report. Any person who believes that they have been subjected to any form of retaliation as a result of making a good faith report, should report the retaliation to Human Resources or the Board of Directors. An employee who retaliates against someone who has reported such a violation in good faith is subject to discipline up to and including termination of employment. The protections described in this Policy are only available to employees who comply with the requirements set forth in this Policy and provide the Foundation with a reasonable opportunity to investigate and correct the alleged unlawful activity.

**IV. Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of law must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. An employee who intentionally, maliciously, or knowingly files a false report of wrongdoing will be subject to discipline up to and including termination and will be subject to legal claims by individuals accused of such conduct.

## **V. Confidentiality**

Reports of violations or suspected violations will be kept confidential to the extent possible. This means that reports will only be shared with individuals who investigate such reports so that the Foundation can conduct an effective investigation, determine what action must be undertaken, if any, and notify law enforcement personnel if applicable. Should disciplinary or legal cation be taken against a person or persons as a result of a report, such persons may legally have the right to information regarding the identity of the individual who filed the report.

## **VI. Accounting and Auding Matters**

The Board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. Human Resources shall immediately notify the Board of Directors of any such complaint and work with the Board of directors until the matter is resolved.

## **VII. Handling of Reported Violations**

Reports of suspected violations will be handled seriously, and reports of retaliation will be investigated promptly and in a manner intended to protect confidentiality, consistent with a full and fair investigation. The Board of Directors will conduct, or designate other internal or external parties to conduct, or assist in conducting, the investigations. The circumstances may warrant the use of attorneys or outside auditors and law enforcement agencies. Appropriate corrective action will be taken if warranted by the investigation. The investigating parties will notify the concerned individuals of their findings and prepare other reports as indicated by the circumstances. A summary of all such reports will be presented to the Board of Directors.