



FRAUDULENT OR DISHONEST CONDUCT & WHISTLEBLOWER POLICY STATEMENT

CREW PHILADELPHIA will investigate any possible fraudulent or dishonest use or misuse of CREW PHILADELPHIA resources or property by its management, board, or members. Anyone found to have engaged in a fraudulent or dishonest conduct is subject to disciplinary action by CREW PHILADELPHIA up to and including civil or criminal prosecution when warranted.

All members of the CREW PHILADELPHIA community are encouraged to report possible fraudulent or dishonest conduct (i.e., a whistleblower). Such member should report his or her concerns directly to the President or any other member of the Executive Committee. Members are required to report suspected fraudulent or dishonest conduct to the President or any other member of the Executive Committee.

DEFINITIONS

Fraudulent or Dishonest Conduct: a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- forgery or alteration of documents
- unauthorized alteration or manipulation of computer files
- fraudulent financial reporting
- pursuit of a benefit or advantage in violation of the CREW PHILADELPHIA's conflict of interest policy
- misappropriation or misuse of CREW PHILADELPHIA resources, such as funds, supplies, or other assets
- authorizing or receiving compensation for goods not received or services not performed

Whistleblower: A member of the CREW PHILADELPHIA community who informs a board member or Executive Committee member about an activity that person believes to be fraudulent or dishonest.

RIGHTS AND RESPONSIBILITIES

Members: Members are required to report suspected fraudulent or dishonest conduct to the President or any other Executive Committee member. The President and all of the members of the Executive Committee are available to assist in establishing management systems and recognizing improper conduct.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- baseless allegations
- premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- violations of a person's rights under law

Accordingly, a member faced with a suspected misconduct:

- should not contact the person suspected to further investigate the matter or demand restitution
- should not discuss the case with anyone other than the President or any other member of the Executive Committee
- should direct all inquiries from any attorney retained by the suspected individual to the President or any other member of the Executive Committee
- should direct all inquiries from the media to the President or any other member of the Executive Committee

Whistleblower Protection: CREW PHILADELPHIA will protect whistleblowers as defined below:

- CREW PHILADELPHIA will use best efforts to protect whistleblowers against retaliation, as described below. It cannot guarantee confidentiality, however, and there is no such thing as an "unofficial" or "off the record" report. CREW PHILADELPHIA will keep the whistleblower's identity confidential, unless (1) the person agrees to be identified; (2) identification is necessary to allow CREW PHILADELPHIA or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of Fraud Policy violations is entitled to the information as a matter of legal right in disciplinary proceedings.
- CREW PHILADELPHIA Board members may not retaliate against a whistleblower with the intent or effect of adversely affecting them (including but not limited to, threats of physical harm). Whistleblowers who believe that they have been retaliated against may file a written complaint with the President or any member of the Executive Committee. A proven complaint of retaliation shall result in an appropriate remedy for the person harmed and the initiation of disciplinary action against the retaliating person.
- Whistleblowers must be cautious to avoid baseless allegations.