

105 Whistleblower Policy

The Business Ethics and Conduct Policy in the Families First Employee Handbook (#103) requires directors, officers, and employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws and to refrain from any illegal, dishonest, or unethical conduct. Employees and representatives of FF are expected to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws and regulations. It is the responsibility of all directors, officers, and employees to comply with the Business Ethics and Conduct Policy and to report violations or suspected violations in accordance with this Whistleblower policy.

Concerns regarding inappropriate or illegal behavior/practices by a FF employee should be made in writing to the DD. If the complaint involves the DD, the written complaint should be directed to the CEO; if it involves the CEO, it should be directed to the Chairperson of the HR Committee of the BOD; if it involves a board member, the complaint should go to the President of the BOD. These complaints should be made within 24 hours of the observation of the alleged misconduct.

The person receiving the written complaint or his/her designee is responsible for investigating and resolving the reported complaint concerning violations of the Business Ethics and Conduct Policy and shall consult with appropriate staff/board members regarding the allegations, the results of the investigation, and the proposed resolution. Reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

If the complaint involves corporate accounting practices or internal controls, the CEO/DD should immediately notify the chairperson of the Finance Committee and work with that committee until the issue is resolved.

The CEO will provide a general summary of any compliance activity to the ELT/PQI Committee and to the Executive Committee of the BOD on a quarterly basis. Depending on the seriousness of the situation, the Executive Committee may need to be informed in a more timely manner.

The Whistleblower policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside. Suspected violations may be submitted on a confidential basis or anonymously. Unless the report is anonymous, the person receiving the complaint will acknowledge receipt of the reported or suspected violation to the complainant within five business days.

Anyone filing a complaint concerning a violation or suspected violation of the Business Ethics and Conduct Policy must be operating in good faith and have reasonable grounds for believing the disclosed information indicates a violation of the policy. 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.

However, no director, officer, or employee who in good faith reports a violation of the Business Ethics and Conduct Policy shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a suspected violation in good faith will be subject to discipline up to and including termination of employment.