

FINAL

PERSON TO PERSON, INC.

Whistleblower Policy

Effective November 20, 2019

General Statement

Person To Person, Inc. (P2P) is committed to observing high standards of legal and ethical business conduct. P2P expects its employees, directors and volunteers to exercise honesty and integrity and comply with all applicable laws and regulations in fulfilling P2P's responsibilities. This policy is intended to encourage and enable good faith reporting of serious concerns about violations of any P2P policy or suspected violations of law or regulations that govern P2P's operations, and to protect from retaliation individuals who make such reports in good faith.

Purpose

This policy creates a mechanism for an employee, member of the Board of Directors ("Director") or volunteer of P2P (collectively, a "Reporting Person") to report Wrongful Conduct. Wrongful Conduct is defined as a violation of applicable law or regulations or material violations of P2P's operating policies ("Wrongful Conduct").

Examples of Wrongful Conduct that this policy is intended to address include, but are not limited to:

- Falsification of P2P's financial reports, tax returns or other financial documents;
- Non-compliance with P2P's legal responsibilities;
- Misappropriation of funds or theft of property of P2P;
- Billing or payment for services not performed or for goods not delivered;
- Material violations of code of conduct, conflict of interest, record retention, employee protection, harassment, confidentiality or other P2P policies; or
- Any other suspected illegal, unethical or fraudulent activity.

No Reporting Person who in good faith reports Wrongful Conduct will suffer retaliation, harassment or, in the case of employees, adverse employment consequences.

Reporting

- (i) Wrongful Conduct involving any employee, Director or volunteer may be reported directly to P2P's CEO/Executive Director ("CEO/ED"); provided, however, that if the Reporting Person believes that the concerns reported will not be adequately, fairly or objectively considered by the CEO/ED, or if the concerns involve the CEO/ED, the report of Wrongful Conduct may be made to the Board President or Chair of the Audit Committee.

- (ii) The CEO/ED must advise the Board President of any allegations of Wrongful Conduct immediately.
- (iii) Any allegations of Wrongful Conduct regarding accounting practices, internal controls, financial improprieties or auditing must be communicated to the Chair of the Audit Committee immediately.

P2P will make every effort to treat the Reporting Person's identity with confidentiality, with the understanding that details of the allegations concerning the Wrongful Conduct may need to be shared with others in order to conduct a comprehensive investigation.

Anonymous reports, while accepted, impact P2P's ability to conduct an investigation. Thus, Reporting Persons are encouraged to disclose their identity to increase the credibility of the report and to enable P2P to investigate the matter thoroughly.

The Reporting Person will not be expected to prove the truth of his or her allegations of Wrongful Conduct, but he or she should be prepared to demonstrate that the allegations are made in good faith and to submit whatever evidence is available to support the allegations. Reports of unfounded allegations of Wrongful Conduct that are demonstrated to have been made recklessly, maliciously or with the knowledge that the allegations were false may lead to disciplinary action up to and including termination of the Reporting Person's relationship with P2P.

Response

All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The Executive Committee of the Board shall supervise and direct a prompt investigation, and may appoint a person, including the CEO/ED or a committee, to conduct an investigation and recommend corrective action. The Executive Committee of the Board shall approve the final corrective action. A report of the conclusions of the investigation and the recommended disciplinary and corrective action will be made to the entire Board of Directors. The Board of Directors shall also determine whether, when and how a report should be made to St. Luke's Vestry.

Retaliation Prohibited

No Reporting Person who reports Wrongful Conduct in good faith under this policy shall suffer threats, abuse, harassment, retaliation, discrimination or any other or adverse employment consequence. Any person affiliated with P2P who does retaliate against an employee is subject to discipline up to, and including, termination of employment, Board membership or ability to act as a volunteer.

Any Reporting Person who believes he or she has been retaliated against should report the retaliation to the CEO/ED or Board President or, if such Reporting Person believes that both the CEO/ED and Board President have participated in such retaliation, to any other member of the Board.

Certification of Compliance

When an individual is first employed by P2P or becomes a Director of P2P, and at such times thereafter as shall be determined by the Board, he or she must complete and deliver to P2P a certificate in the form specified by P2P, which, initially, will be as attached to this policy as **Annex A**.

Violations of this Policy

Violations of this policy will be subject to such disciplinary and corrective action as the Board of Directors and CEO/ED deem appropriate; provided that if the CEO/ED is the subject of the violation, the Board of Directors shall determine appropriate disciplinary and corrective action.

Periodic Review

The Board of Directors shall review this policy periodically to ensure that it continues to satisfy the obligations of P2P. Any changes to the policy will be communicated timely to all officers and employees of P2P.

ANNEX A

Whistleblower Policy Certificate

This certificate must be signed and delivered pursuant to the Person To Person Whistleblower Policy (the “**Policy**”) (adopted by the Board of Directors as of November 20, 2019), at such times as specified in the Policy.

- (a) _____(initial) I have received a copy of the Policy;
- (b) _____(initial) I have read and understand the Policy; and
- (c) _____(initial) I agree to comply with the Policy;

The undersigned, by his or her signature, certifies as indicated above and acknowledges his or her understanding of the implications of the Policy.

Signature

Printed Name

Position

Date