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## **PFSCM Policy Document**

### **Whistleblower Policy & Procedure**

#### 1. Purpose

To establish honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations regarding whistleblowing.

#### 2. Background

The Partnership for Supply Chain Management (PFSCM) Code of Business Conduct and Ethics (“Code”) requires staff to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As staff and representatives of PFSCM, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. In addition, Section 301 of the Sarbanes-Oxley Act of 2002 requires PFSCM to establish formal procedures for: a) the receipt, retention, and treatment of complaints received by PFSCM regarding accounting, internal accounting controls, or auditing matters, and b) the confidential, anonymous submission by staff of concerns regarding auditing or accounting matters.

#### 3. Policy Statement

##### Submission

PFSCM has an open door policy and it is recommended that staff share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, a staff member’s supervisor will be in the best position to address an area of concern. However, if the staff member is not comfortable speaking with their supervisor or they are not satisfied with their supervisor’s response, they are encouraged to speak with the People & Culture Manager, the PFSCM Director, or other member of Senior Management Team. Supervisors and managers are required to report suspected violations of the Code of Conduct or good accounting practices to the People & Culture Manager or Director, who have specific responsibility to investigate all reported violations.

##### Treatment of Submissions

- Upon receipt of a concern or complaint, the People & Culture Manager, Director, and/or the Senior Manager shall acknowledge receipt of the concern or complaint to the submitter.
- Concerns or complaints relating to accounting or audit matters will be reviewed by the Chief Operating and Financial Officer and/or the Audit Committee or other persons as the CO/FO and/or the Audit Committee determines to be appropriate. Concerns or complaints relating to non-accounting or audit matters will be reviewed by the receiving person for the purposes of determining who else should review and determining next

steps. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the reviewers.
- When possible and when determined appropriate, notice of any corrective action taken will be given to the person who submitted the concern or complaint.

#### No Retaliation

No staff member who in good faith reports a concern or complaint shall suffer harassment, retaliation, or adverse consequences from other staff members at PFSCM. Staff who retaliate against someone who has reported a concern or complaint in good faith are subject to discipline up to and including termination of employment with PFSCM. This Whistleblower Policy is intended to encourage and enable staff to raise serious concerns within the Partnership prior to seeking resolution outside the Partnership.

#### Acting in Good Faith

Anyone filing a complaint or concern must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code or of good accounting practices or actions that are contrary to the vision and ethics of PFSCM. Any allegations that prove not to be substantiated and that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

#### Confidentiality

Concerns or complaints may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.