

# Code of Conduct & Ethics

## Ta'leef Collective

### YOUR OBLIGATIONS

This Code of Conduct and Ethics (this “Code”) is designed to promote **honest, ethical and lawful conduct** by all employees, volunteers, officers and directors of Ta'leef Collective and all of its affiliates (collectively, the “Organization”). This Code is intended to help you understand the Organization’s standards of ethical business practices and to stimulate awareness of ethical and legal issues that you may encounter in carrying out your responsibilities to the Organization. In addition, independent contractors, consultants and agents who represent the Organization are expected to apply the same high standards while working on Organization business and work being done on behalf of the Organization.

At all times you are expected to:

- **Avoid conflicts** between personal and professional interests;
- **Comply with the Organization’s Conflict of Interest Policy**, including by disclosing any conflict to the Board of Directors (the “Board”) and the Ethics Committee and otherwise pursue the ethical handling of conflicts (whether actual or apparent) when conflicts or the appearance of conflicts are unavoidable;
- **Provide accurate and complete information** in a timely manner in the course of fulfilling your obligations;
- **Provide full, fair, accurate, timely and understandable disclosure** in reports required to be filed by the Organization with regulators and in other public communications made by the Organization;
- **Comply with applicable laws**, regulations and Organization policies;
- **Seek guidance** where necessary from a responsible supervisor;
- **Promptly report any violations of this Code** to your immediate supervisor or the Ethics Committee in accordance with this policy and the Organization’s Whistle Blower Policy; and
- **Be personally accountable** for adherence to this Code.

The actions of every employee, volunteer, officer and director affect the **reputation and integrity** of the Organization. Therefore, it is essential that you take the time to review this Code and develop a working knowledge of its provisions. You are required to complete a certificate attesting to compliance with the Code upon becoming an employee, volunteer, officer or director and, thereafter, on an annual basis.

### WHO DO I CONTACT FOR GUIDANCE OR TO REPORT CONCERNS?

If you believe a situation may involve or lead to a violation of this Code, you have an affirmative duty to seek guidance and report such concerns.

- Seek guidance from your immediate supervisor or the Compliance Officer

- Disclose concerns or violations of this Code to the Compliance Officer and Ethics Committee:
  - [feedback@taleefcollective.org](mailto:feedback@taleefcollective.org)
- You may use the Reporting Form in Appendix A of this policy or the Whistle Blower Policy to detail any concerns, scan and email them to the Ethics Committee (noted above). Concerns will be addressed using the procedure outlined in the Complaint Review Policy found in Appendix B.

**It is the Organization's policy to encourage the communication of bona fide concerns relating to the lawful and ethical conduct of business, and audit and accounting procedures or related matters. It is also the policy of the Organization to protect those who communicate bona fide concerns from any retaliation for such reporting.**

**Confidential and anonymous mechanisms for reporting concerns are available and are described in this Code. However, anonymous reporting does not serve to satisfy a duty to disclose your own potential involvement in a conflict of interest or in unethical or illegal conduct.**

This Code is part of a broader set of Organization policies and compliance procedures. This Code is not intended to supersede or materially alter specific Organization policies and procedures already in place and applicable to particular employees as communicated to Organization employees.

No Organization policy can provide definitive answers to all questions. It is difficult to anticipate every decision or action that you may face or consider. **Whenever there is doubt about the right ethical or legal choice to make, or questions regarding any of the standards discussed or policies referenced in this Code, you should fully disclose the circumstances, seek guidance about the right thing to do, and keep asking until guidance is obtained.**

**Those who violate the standards in this Code will be subject to disciplinary action. Failure to follow this Code, as well as to comply with federal, state, local and any applicable foreign laws, and the Organization's policies and procedures, may result in termination of board service or of employment with the Organization.**

## **COMPLIANCE WITH LAWS, RULES AND REGULATIONS**

The Organization requires you to comply with all applicable laws, rules and regulations. Violation of laws and regulations may subject you, as well as the Organization, to civil and/or criminal penalties. To assure compliance with applicable laws and regulations, the Organization has established various policies and procedures, including those contained in the Conflict of Interest Policy and Whistle Blower Policy. You have an obligation to comply with these policies and procedures and to promptly alert a responsible supervisor or the Compliance Officer, whose contact information is set forth above, of any deviation from them.

Legal compliance is not always intuitive. To comply with the law, you must learn enough about the national, state and local laws that affect your work at the Organization to spot potential issues and to obtain proper guidance on the right way to proceed.

Certain legal obligations and policies that are particularly important are summarized below. In all instances where the appearance of a conflict exists, you must disclose the nature of the conflict and all material facts related to such conflict to the Chair of the Ethics Committee, who shall communicate that information to the full Board. We will then work with you to determine what to do next.

## PROTECTION AND PROPER USE OF THE ORGANIZATION'S ASSETS

You have a personal responsibility to protect the assets of the Organization from misuse or misappropriation. The assets of the Organization include tangible assets, such as products, equipment and facilities, as well as intangible assets, such as intellectual property, trade secrets, reputation and business information (including any non-public information learned as an employee, volunteer, officer or director of the Organization).

### Theft/Misuse of Assets

The Organization's assets may only be used for business purposes and such other purposes as are approved by the Organization. You must not take, make use of, or knowingly misappropriate the assets of the Organization for personal use, for use by another person or entity, or for an improper or illegal purpose. You are not permitted to remove, dispose of, or destroy anything of value belonging to the Organization without the Organization's express prior written consent, including both physical items and electronic information.

### Confidential or Proprietary Information/Privacy

You must not use or disclose any confidential or proprietary information to any person or entity outside the Organization, either during or after service with the Organization, except with written authorization of the Organization or as may be otherwise required by law or regulation. You may not use confidential or proprietary information for your own personal benefit or the benefit of persons or entities outside the Organization.

Confidential or proprietary information includes all non-public information learned as an employee, volunteer, officer or director of the Organization. It includes, but is not limited to:

- Non-public information that might be (i) of use to suppliers, vendors, joint venture partners or others, (ii) of interest to the press, or (iii) harmful to the Organization or any of its constituents, if disclosed;
- Non-public information relating to the Organization's operations, including financial information, **donor lists**, mailing lists and any **information related to fundraising** (including fundraising efforts, plans, ideas and proposals), minutes, reports and materials of the Board and its committees, and other documents identified as confidential.

## Outside Communication/Media Communication

The Organization is committed to providing full, fair and accurate disclosure in all public communications and in compliance with all applicable law, regulations and rules. Consistent with this commitment, employees may not answer questions from the media, donors, potential donors or any other members of the public unless specifically authorized to do so by the Organization. If you receive such an inquiry, you should obtain the name of the person and their contact information if possible and immediately notify the Executive Director.

As individuals, we all have rights to speak out on issues including in a public forum, whether at your town hall or on a social networking media application or website. However, when you speak as an individual it is critical that you do not give the appearance of speaking or acting on the Organization's behalf. You should be especially aware of the broad reach of social networking media applications and websites, and that such media is increasingly being monitored by donors, customers, competitors, regulators and colleagues. Your comments may be attributed to the Organization, even though you did not intend for your comments to be attributed that way.

All employees, volunteers, officers and directors of Ta'leef Collective and all of its affiliates must not engage in any online or social media activities that would violate any of the Organization's Policies, including without limitation, the Confidential or Proprietary Information/Privacy Policy, and the Maintaining a Safe, Healthy and Affirmative Workplace Policy.

Nothing in this policy intends to, nor should it be interpreted or applied to, in any way limit any employee's rights under applicable federal, state, or local laws, including employees' rights under the National Labor Relations Act to engage in protected concerted activity with other employees to improve terms and conditions of employment, such as (but not limited to) wages and benefits.

## Network Use, Integrity & Security

The Organization reserves the right to monitor or review any and all data and information contained on any employee's or officer's computer or other electronic device issued by the Organization. In addition, the Organization reserves the right to monitor or review an employee's or officer's use of the Internet, Organization Intranet and Organization e-mail or any other electronic communications without prior notice.

Access to Organization systems will be revoked and disciplinary action may be taken in the event that such systems are used to commit illegal acts, or to violate the nondiscrimination, harassment, pornography, solicitation or proprietary information terms of this Code, or any other terms of this Code.

In order to maintain systems integrity and protect the Organization's network, no employee or officer should divulge any passwords used to access any Organization computer or database. Any suspected breach of the Organization's network security systems should be reported to a responsible supervisor or appropriate internal authority immediately.

All employees and officers should refrain from using or distributing software that may damage or disrupt the Organization's work environment by transmitting a virus or conflicting with Organization systems. No employee or officer should engage in the unauthorized use, copying, distribution or alteration of computer software whether obtained from outside sources or developed internally. All software, including "shareware," contains terms of use that must be adhered to.

## **ILLEGAL PAYMENTS**

No illegal payments of any kind are to be made to any local, state or Federal Government officials in the United States or to government officials of any other country, territory or municipality at any time or under any circumstances. Moreover, no funds or other assets of the Organization are to be paid, directly or indirectly, to government officials or persons acting on their behalf or to representatives of other businesses for the purpose of influencing decisions or actions with respect to the Organization's activities. Kickbacks to or from any person are prohibited.

You may not use agents, consultants, independent contractors or other representatives to do indirectly what you could not do directly under this Code or under applicable law, rules and regulations.

## **MAINTAINING A SAFE, HEALTHY AND AFFIRMATIVE WORKPLACE**

The Organization is an equal opportunity employer and bases its recruitment, employment, development and promotion decisions solely on a person's ability and potential in relation to the needs of the job, and complies with local, state and federal employment laws. The Organization makes reasonable job-related accommodations for any qualified employee or officer with a disability when notified by the employee that he/she needs an accommodation.

The Organization is committed to maintaining a workplace that is free from sexual, racial, or other unlawful harassment, and from threats or acts of violence or physical intimidation. Abusive, harassing or other offensive conduct is unacceptable, whether verbal, physical or visual. If you believe that you have been harassed or threatened with or subjected to physical violence in or related to the workplace, you should report the incident to an appropriate supervisor or the Compliance Officer, who will arrange for it to be investigated. All efforts will be made to handle the investigation confidentially.

The Organization will not tolerate the possession, use or distribution of offensive materials on the Organization's property, or the use of the Organization's personal computers or other equipment to obtain or view such materials. All employees and officers must promptly contact an appropriate supervisor or the Compliance Officer about the existence of offensive materials, including but not limited to material that is unlawful, harmful, fraudulent, threatening, abusive, harassing, defamatory, vulgar, obscene, sexually explicit, profane, hateful, racially, ethnically or otherwise objectionable, including, but not limited to, any material that encourages conduct that would constitute a criminal offense, give rise to civil liability, or otherwise violate any applicable local, state, or national law, on the Organization's systems or premises so that appropriate action may be taken, including notifying the proper authorities if necessary.

**Any question as to whether a gift or payment would be considered improper under the Organization's guidelines or under law must be discussed with the Organization's Compliance Officer.**

**Under no circumstance is it acceptable for you to offer, give, solicit or receive any form of bribe, kickback, payoff, or inducement.**

The Organization is committed to providing a drug-free work environment. The illegal possession, distribution, or use of any controlled substances on the Organization's premises or at Organization functions is strictly prohibited. Similarly, reporting to work under the influence of any illegal drug or alcohol and the abuse of alcohol or medications in the workplace is not in the Organization's best interest and violates this Code.

All accidents, injuries, or concerns about unsafe equipment, practices, conditions or other potential hazards should be immediately reported to an appropriate supervisor.

### **Marriage: Prohibition Against Secret Marriage**

In order to provide the highest level of security to anyone associated with the Organization and recognizing the power differential that can exist and create certain vulnerabilities within our community, the Organization does not, has not, and will not condone, support, facilitate or permit secret marriages or the pursuit of secret marriages. Secret marriages can include (i) marriage with the intent not to disclose to the community, (ii) marriage entered into with the intent to divorce or be temporarily married, (iii) marriage or proposal for marriage where one person proposes keeping the new marriage or any existing marriage secret from an existing spouse, family or wali/advisor, or (iv) marriage where one or both parties behave in a manner so as to hide the marriage or pretend it does not exist.

### **ACCOUNTING PRACTICES, BOOKS AND RECORDS AND RECORD RETENTION**

You are expected to support the Organization's efforts in fully and fairly disclosing the financial condition of the Organization in compliance with applicable accounting principles, laws, rules and regulations and making full, fair, accurate, timely and understandable disclosure in our reports filed with regulatory agencies and other communications. Our financial statements and the books and records on which they are based must accurately reflect all transactions and conform to all legal and accounting requirements and our system of internal controls.

We do not tolerate any misclassification of transactions as to accounts, departments or accounting periods and, in particular:

- All accounting records, as well as reports produced from those records, are to be kept and presented in accordance with law and are to comply with generally accepted accounting principles;
- All records are to fairly and accurately reflect the transactions or occurrences to which they relate;

- All records are to fairly and accurately reflect reasonable detail of the Organization's assets, liabilities, revenues and expenses;
- No accounting records are to contain any false or misleading entries;
- All transactions are to be supported by accurate documentation in reasonable detail and recorded in the proper account and in the proper accounting period; and
- The Organization's system of internal accounting controls, including compensation controls, is required to be followed at all times.

**Honest and accurate recording and reporting of information is critical to our ability to make responsible business decisions. You have a strict obligation to provide accurate information in the records of the Organization.**

**All employees, volunteers, officers and directors – and, in particular, the Executive Director and the Chief Financial Officer – have a responsibility to ensure that the Organization's accounting records do not contain any false or misleading entries. Any known or suspected false or misleading entries should be reported immediately to the Chairperson or President of the Board.**

You must always record data in a timely and accurate manner. This protects the Organization's resources and meets the expectations of the people who rely on the accuracy of the Organization's records to perform their jobs. Falsifying business records is a serious offense, which may result in criminal prosecution, civil action and/or disciplinary action up to and including termination of employment. If you are authorized to make expenditures or enter into transactions on behalf of the Organization, you must ensure that the applicable records comply with the Organization's accounting and purchasing policies and that all transactions are recorded properly.

Consistent with the reporting and recordkeeping commitments discussed above, you should accurately and truthfully complete all records used to determine compensation or expense reimbursement. This includes, among other items, reporting of hours worked (including overtime) and reimbursable expenses (including travel and meals).

Compliance with applicable law regarding record retention is mandatory. Destroying or altering a document with the intent to impair the document's integrity or availability for use in any potential official proceeding is a crime. *Destruction of records may only take place in compliance with applicable law.* Documents relevant to any pending, threatened, or anticipated litigation, investigation, or audit shall not be destroyed for any reason. If you believe that Organization records are being improperly altered or destroyed, you must report it to a responsible supervisor, the appropriate internal authority or the Organization's Compliance Officer of the Whistle Blower Policy.

## **RAISING QUESTIONS AND CONCERNS**

**Each employee, volunteer, officer and director is responsible for promptly reporting to the Organization any circumstances that such person believes in good faith may constitute a violation of this Code or any other Organization policy, or applicable law, regulations or rules.** If you are in a situation that you believe may involve or lead to a violation of this Code, you have an affirmative duty to disclose to, and seek guidance from, a responsible

supervisor, the Chairperson of the Board or Governance Committee or other appropriate internal authority. **See “Who Do I Contact for Guidance or to Report Concerns?” above and the Whistleblower Policy for additional details.**

**You are strongly encouraged to report any complaint regarding financial wrongdoing (including circumvention of internal controls or violation of the accounting policies of the Organization), fraud, harassment, or any other illegal, unethical or proscribed conduct (including confidential and anonymous complaints) to the Organization’s Compliance Officer and Ethics Committee, to a supervisor or manager or to the President of the Board – see “Who Do I Contact for Guidance or to Report Concerns?” above.**

**It is the Organization’s policy to encourage the communication of bona fide concerns relating to the lawful and ethical conduct of business, and audit and accounting procedures or related matters. It is also the policy of the Organization to protect those who communicate bona fide concerns from any retaliation for such reporting.** No retribution against any individual who reports violations of this Code in good faith will be permitted.

Confidential and anonymous mechanisms for reporting concerns are available and are described in this Code and the Whistleblower Policy. However, anonymous reporting does not serve to satisfy a duty to disclose your potential involvement in a conflict of interest or in unethical or illegal conduct. Every effort will be made to investigate confidential and anonymous reports within the confines of the limits on information or disclosure such reports entail. While self-reporting a violation will not excuse the violation itself, the extent and promptness of such reporting will be considered in determining any appropriate sanction, including dismissal. The Organization will investigate any matter which is reported and will take any appropriate corrective action.

## **VIOLATIONS OF THIS CODE**

Allegations of Code violations will be reviewed and investigated by the Organization’s Compliance Officer, or, in appropriate circumstances by the Organization’s Ethics Committee.

**Those who violate the standards in this Code will be subject to disciplinary action. Failure to follow this Code, or to comply with federal, state, local and any applicable foreign laws, and the Organization’s policies and procedures may result in, among other actions, suspension of work duties, diminution of responsibilities or demotion, and termination of board service or employment with the Organization.**

## CERTIFICATE OF COMPLIANCE

I \_\_\_\_\_ hereby certify that I have read,  
(Print name)

understand, and am in compliance with the terms of the foregoing Code of Conduct and Ethics.

**Date:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Title:** \_\_\_\_\_

***If you have any questions, please contact the Organization's Ethics Committee:***

[feedback@taleefcollective.org](mailto:feedback@taleefcollective.org)

## Appendix A: Code of Conduct & Ethics

*(Note: this form is to be used for complaints made by those external to Ta'leef. Employees, volunteers, officers and Board members should use the Whistleblower form.)*

### Ta'leef Collective REPORTING FORM

The purpose of this form is to provide a mechanism to encourage reporting of any action or suspected action taken within **Ta'leef Collective** (Ta'leef) that is illegal, fraudulent, unethical or in violation of any adopted policy of Ta'leef in a safe environment. Anyone reporting a violation must act in good faith, without malice to Ta'leef or any individual, and have reasonable grounds for believing that a violation occurred.

Is this the first time you are filing a report for the improper conduct?

\_\_\_\_ Yes

\_\_\_\_ No, please state the date(s) or approximate date(s) of your previous report(s).

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#### Name of Person Filing Report\*

\*You are not required to provide your name and may retain anonymity. If you choose to provide your name, it will remain confidential whenever possible. Providing your name may facilitate the investigation of the misconduct. Anyone filing an anonymous report will not be updated as to the progress of the investigation, but does understand that investigations are taken seriously and issues raised will be addressed. Making a complaint does not automatically shield you from consequences of your own involvement in unlawful or improper conduct. However, full and frank admissions may be considered in deciding disciplinary actions.

\_\_\_\_\_ Name Date

### Name of Person(s) Subject to this Complaint

\_\_\_\_\_ Name Relation/Position\*\*

*\*\*If this person is not an employee of Ta'leef, please list his or her position or relationship to Ta'leef (e.g., Board Member, Volunteer).*

### Complaint Report

Please include as much detail as possible to enable a thorough investigation of the matter. Please go beyond the question prompts and the lines provided, if necessary, to adequately describe the matter.

What act occurred and how do you believe it was fraudulent, illegal, or inappropriate?  
*If applicable* - please describe the nature of any injury or damage sustained.

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When and where did the misconduct occur?  
(Please indicate if the actions were committed over a period of time)

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What do you believe enabled the act(s) to occur? E.g.: a lack of controls, circumvention of controls, or collusion with other individuals? Are you aware of any motives for the misconduct?

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Does the misconduct involve the participation of people external to Ta'leef?

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Are there any witnesses that can confirm the misconduct?

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**EVIDENCE:** Please attach a copy or original of any supporting documents or other evidence in your possession, if any. DO NOT ATTEMPT TO OBTAIN more evidence. You are a reporting party and not an investigator of the misconduct.

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## Appendix B: Code of Conduct & Ethics

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### Ta'leef Collective COMPLAINT REVIEW POLICY

#### ARTICLE I INTRODUCTION

In accordance with the Corporation's Code of Conduct & Ethics (the "Code"), this Complaint Review Policy sets forth procedures to be followed by Ta'leef upon receipt of a complaint covered under the Code.

#### ARTICLE II COMPLIANCE OFFICER

Except as provided in Article 6, the Compliance Officer is responsible for promptly investigating all complaints. If warranted by the investigation, the Compliance Officer will, in consultation with the Ethics Committee and/or Board of Directors, and if necessary, legal counsel or other outside advisors, cause appropriate corrective action to be taken. In the event that a complaint concerns the Compliance Officer, the complaint shall be investigated by the non-interested members of the Ethics Committee.

#### ARTICLE III COMPLAINT REVIEW PROCEDURE

The Compliance Officer will use his or her best efforts to notify the complainant and acknowledge receipt of a complaint within a reasonable period of time, but only to the extent that the complainant's identity is disclosed or a return address is provided.

The Compliance Officer (or his or her designee) will make initial inquiries in consultation with the Ethics Committee, and also consult legal or other advisors, if deemed necessary or appropriate, to determine whether further investigation is necessary or appropriate. The Compliance Officer will lead the Ethics Committee in managing any subsequent investigation and may request the assistance of legal counsel or other advisors as he or she deems necessary or appropriate.

The Compliance Officer (or his or her designee which may be an outside investigator), in consultation with the Ethics Committee, will fully investigate the complaint, meeting separately with the complainant and with others who either are named in the complaint or who may have knowledge of the facts set forth in the complaint. The Compliance Officer and/or the Ethics Committee may seek assistance from, or delegate tasks to, legal counsel or third-party investigators to investigate the complaint if they deem it advisable. The Compliance Officer and Ethics Committee will explore anonymous complaints to the extent possible but will weigh the prudence of continuing such investigations against the likelihood of

confirming the alleged facts or circumstances from attributable sources.

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Upon completion of the investigation, the complainant will be notified about what actions will be taken, to the extent reasonably possible and consistent with any privacy or confidentiality limitations. If no further action or investigation is to follow, an explanation for the decision will be given to the complainant, again to the extent reasonably possible consistent with any privacy or confidentiality limitations.

In the event the Compliance Officer is suspected of having committed a Violation, then the Violation will be reported to and investigated by the non-interested parties of the Ethics Committee under close supervision of the President of the Board of Directors.

#### **ARTICLE IV CONFIDENTIALITY**

Complaints and their investigation will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, to comply with all applicable laws, and to cooperate with law enforcement authorities.

#### **ARTICLE V REPORT TO THE EXECUTIVE DIRECTOR AND BOARD OF DIRECTORS**

Within a reasonable period of time, the Compliance Officer shall use his or her best efforts to cause a report to be sent to the Executive Director and the President of the Board of Directors containing the following information:

1. The allegations made by the complainant and how they were reported to Ta'leef.
2. All relevant facts related to the allegations.
3. The current status of the investigation and how it was or will be conducted, including witnesses interviewed and documents reviewed.
4. The outcome or corrective action taken or to be taken at the conclusion of the investigation. If no further action or investigation is to follow, an explanation for the decision will be included.

If the Compliance Officer, in consultation with the Ethics Committee, deems it advisable for confidentiality reasons, they may initially report the existence of the claim to the Board without including any confidential details listed above until they deem it advisable to provide more specific details. Thereafter, and until the allegations have been resolved, the Compliance Officer shall use his or her best efforts to submit updated reports within a reasonable period of time, or sooner if requested by the Executive Director or President of the Board of Directors.

#### **ARTICLE VI ACCOUNTING AND AUDITING MATTERS**

The Finance/Facility Committee is responsible for addressing all reported concerns or complaints relating to corporate accounting practices, internal controls or auditing. Therefore, the Compliance Officer must immediately notify the Finance/Facility Committee of any such concern or complaint and work under the close supervision of this committee until the allegations are resolved.

## CONFLICT OF INTEREST POLICY

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### CONFLICT OF INTEREST POLICY

OF

### TA'LEEF COLLECTIVE

A California Nonprofit Corporation

#### **ARTICLE I. INTRODUCTION AND PURPOSE**

**Ta'leef Collective** ("Ta'leef") requires its directors, officers, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The Board of Directors (the "Board") of Ta'leef, recognizing that it is entrusted with resources devoted to charitable purposes, has adopted this Conflict of Interest Policy (the "Policy"). The purpose of this Policy is to protect Ta'leef's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of a director, officer or other person in a position of authority within Ta'leef. Ta'leef strives to avoid conflicts of interest to ensure that it continues to operate in accordance with its tax-exempt purpose. This Policy is intended to supplement but not replace any state and federal laws governing conflicts of interest applicable to nonprofit and charitable organizations.

#### **ARTICLE II. DEFINITIONS**

**Section 1. Duty of Loyalty of Interested Persons.** Conflicts of interest can place personal interests at odds with the fiduciary "duty of loyalty" owed to Ta'leef. The duty of loyalty requires that a director, manager, principal, officer, or member of a committee with governing board-delegated powers (each, an "Interested Person"), refrain from using his or her position for personal gain, and avoid acting on issues in which his or her personal or financial interests could conflict with the interests of Ta'leef.

**Section 2. Direct and Indirect Conflicts of Interest.** Conflicts of interest arise from personal relationships or from a financial interest. Conflicts can arise either directly or indirectly. A direct conflict can arise where an Interested Person has a personal or financial interest in any matter involving Ta'leef or has a financial or agency relationship (i.e., is a director, officer, manager, partner, associate, trustee or has a similar agency relationship) with an entity involved

in a transaction or other business with Ta’leef. An indirect conflict can arise where someone related to an Interested Person by business affiliation, or a “Family Member” (spouse, parents-in-law, ancestors, brothers and sisters (whether whole or half-blood), children (whether natural or adopted), grandchildren, great-grandchildren, and spouses of brothers, sisters, children, grandchildren, and great-grandchildren) of the Interested Person has dealings with Ta’leef. By way of example, an Interested Person has a financial interest if such person has, directly or indirectly, through business, investment or a Family Member:

- (a) an ownership or investment interest in any entity with which Ta’leef has a transaction or arrangement;
- (b) a compensation or lending arrangement with Ta’leef or with any entity or individual with which Ta’leef has a transaction or arrangement; or
- (c) a potential ownership or investment interest in, or compensation or lending arrangement with, any entity or individual with which Ta’leef is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

**Section 3. Potential and Actual Conflicts of Interest.** Acts that mix the personal or financial interests of an Interested Person with the interests of Ta’leef are indicative of a conflict of interest. Not every potential conflict is an actual conflict, however. An Interested Person who has a financial interest in a matter involving Ta’leef may have a conflict of interest requiring application of the mitigating procedures described in this Policy only if the appropriate party designated in Article III, Section 3 decides that such a potential conflict of interest is actual or material. However, acts that even have the appearance of a conflict of interest can be damaging to the reputation of Ta’leef. Consequently, Ta’leef seeks to avoid potential and actual conflicts of interest, as well as the appearance of conflicts.

**Section 4. Activities that May Present a Conflict of Interest.** The following is a non-exclusive list of the types of activities that may present a conflict of interest and should be disclosed in accordance with Article III.

- (a) **Adverse Interest.** Participation by an Interested Person in decisions or negotiations related to a contract, transaction or other matter between Ta’leef and: (i) the Interested Person; (ii) an entity in which the Interested Person or a Family Member of such person has financial interest; or (iii) an entity with which the Interested Person has an agency relationship.
- (b) **Competing Interests.** Competition by an Interested Person, either directly or indirectly, with Ta’leef in the purchase or sale of property or property rights, interests, or services, or, in some instances, competition directly for the same

donor or external resources.

- (c) **Use of Resources.** Use of Ta'leef's resources (for example, staff, space, contracts, donor lists, email lists or Ta'leef's name) for personal purposes of the Interested Person or a Family Member of such person or a person/entity with whom the Interested Person has an agency relationship.
- (d) **Inside Information.** Disclosure or exploitation by an Interested Person of information pertaining to Ta'leef's business for the personal profit or advantage of such person or a Family Member of such person or a person/entity with whom the Interested Person has an agency relationship.

**Section 5. Disclosure.** The primary obligation of any person subject to this Policy who may be involved in a conflict of interest situation is to bring it to the attention of those designated under the disclosure procedures in Article III so that the potential conflict can be evaluated and addressed. **An Interested Person may not make the decision about whether a conflict of interest exists unilaterally.**

### **ARTICLE III. PROCEDURES TO DISCLOSE AND RESOLVE CONFLICTS**

#### **Section 1. Duty to Self-Disclose.**

- (a) An Interested Person shall promptly make an appropriate disclosure of all material facts, including the existence of any financial interest, at any time that any actual or potential conflict of interest or ethical question arises. This disclosure obligation includes instances in which an Interested Person who is a director knows of the potential for a self-dealing transaction as described in Section 4, or a transaction involving common directorship as described in Section 7, related to his or her interests. It also includes instances in which the Interested Person plans not to attend a meeting of the Board or a Board committee with governing board-delegated powers (a "Committee") at which he or she has reason to believe that the Board or Committee will act regarding a matter about which he or she may have a conflict. Depending on the circumstances, this disclosure may be made to the President of the Board or the Compliance Officer, or, if the potential conflict of interest first arises in the context of a Board or Committee meeting, the entire Board or the members of the Committee considering the proposed transaction or arrangement that relates to the actual or possible conflict of interest or ethical question. If raised at a Committee meeting the Committee shall promptly notify the President of the Board and the Compliance Officer if such persons are not present at the meeting.
- (b) In addition, Interested Persons shall, in accordance with Article VI, make an annual disclosure of on-going relationships and interests that may present a conflict of interest.

**Section 2. Disclosure of Conflicts of Others.** If an Interested Person becomes aware of any potential self-dealing or common directorship transaction or other conflict of interest involving another Interested Person, he or she should promptly report it in accordance with the requirements of this Article III.

**Section 3. Evaluation of Potential Conflict.**

- (a) After disclosure of all material facts and any follow-up discussion with the Interested Person with a potential conflict of interest, a determination must be made about whether a material financial interest, self-dealing transaction or other kind of actual conflict exists. If the potential conflict is first disclosed during a Board or Committee meeting at which the Interested Person with the potential conflict is in attendance, the Interested Person shall leave the meeting while the determination of whether a conflict of interest exists is either discussed and voted upon or referred to Committee for further consideration. In either event, the decision-making body will evaluate the disclosures by the Interested Person, and will determine on a case-by-case basis whether the disclosed activities constitute an actual conflict of interest. If the disclosure is made outside of the context of a meeting, then the determination of whether a conflict exists will be referred to the Governance Committee, or other committee if determined to be advisable, for decision and action. Factors the decision-making body may consider when determining whether an actual conflict exists include (i) the proximity of the Interested Person to the decision-making authority of the other entity involved in the transaction, (ii) whether the amount of the financial interest or investment is *de minimis* relative to the overall financial situation of Ta'leef, and (iii) the degree to which the Interested Person might benefit personally if a particular transaction were approved.
- (b) If it is determined that an actual conflict of interest exists which also constitutes a "self-dealing" transaction as described in Section 4, then the transaction or matter in question can only be authorized if approved by the vote described in Section 6(a) after Ta'leef has followed the procedures set forth in Section 5.
- (c) If it is determined that an actual conflict of interest exists which is not a "self dealing" transaction, but involves participation by the Interested Person in decisions or negotiations related to a material contract, transaction or other matter between Ta'leef on the one hand and (i) the Interested Person, (ii) an entity in which the Interested Person or a Family Member of such person has financial interest, or (iii) an entity with which the Interested Person has an agency relationship on the other hand, then the matter in question can only be authorized if approved by the vote described in Section 6(b) after Ta'leef has

followed the procedures set forth in Section 5.

- (d) In all other circumstances where it is determined that an actual conflict of interest exists, the decision-making body will recommend an appropriate course of action to protect the interests of Ta'leef. All disclosures and the outcome of the deliberation about whether a conflict of interest exists will be recorded in the minutes of the appropriate deliberative meeting.

#### **Section 4. “Self-Dealing” Transactions of Directors.**

- (a) Section 5233 of the California Corporations Code requires that certain procedures be followed in order for the Board to approve any specific transaction that involves “self-dealing” on the part of a director. Section 5233 defines self-dealing as a transaction in which a director has a material financial interest (an “interested director”). Section 5233 requires that self-dealing transactions be approved by a greater vote than other Board actions, as described in Section 6(a).
- (b) The following are exempt from the approval requirements of section 5233 (and therefore Ta'leef need not obtain the vote described in Section 6(a)): (i) approval of an action fixing the compensation of a director as a director or officer; (ii) good faith approval, without unjustified favoritism, of a charitable program of which a director or a director's Family Member(s) are among the intended beneficiaries; and (iii) a transaction about which an interested director had no actual knowledge involving an amount that does not exceed the lesser of one percent of the gross receipts of Ta'leef for the preceding fiscal year or \$100,000.

**Section 5. Procedures for Addressing a Conflict of Interest.** Prior to voting on a contract, transaction or matter in which an actual conflict of interest is found to exist, the Board or Committee will follow the procedures described in this Section 5.

- (a) The Interested Person may make a presentation at the Board or Committee meeting at which such transaction is being considered, but after the presentation, he or she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- (b) The President of the Board or Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- (c) After exercising due diligence, the Board or Committee shall determine whether Ta'leef could obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of

interest.

- (d) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board or Committee shall determine whether the transaction or arrangement is in Ta'leef's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, the Board shall make its decision as to whether to enter into the transaction or arrangement by the vote described in Section 6.

**Section 6. Vote Required for Approval of Conflict Transaction.**

- (a) A self-dealing transaction must receive prior approval by a vote of a majority of the directors in office, without counting the vote of any interested director, and with knowledge of the material facts of the transaction and the involved director's interest.
- (b) A transaction in which an actual conflict of interest exists but is not a self-dealing transaction must receive prior approval by a majority vote of the disinterested directors or Committee members present at a meeting at which a quorum is present.

**Section 7. Interlocking Directorships.**

Section 5234 of the California Corporations Code permits transactions between corporations having common directors so long as all material facts regarding the transaction and the relevant directorships are known to the respective boards of directors, and the matters are approved in good faith by a vote sufficient without counting the vote of the common director(s). Such transactions are not self-dealing transactions subject to Section 4.

**Section 8. Violations of the Conflict of Interest Policy.**

- (a) If the Board has reasonable cause to believe that an Interested Person has failed to disclose actual or possible conflicts of interest, it shall inform the Interested Person of the basis for such belief and afford the Interested Person an opportunity to explain the alleged failure to disclose.
- (b) If, after hearing the Interested Person's response and after making further investigation as warranted by the circumstances, the Board determines the Interested Person has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

**ARTICLE IV. RECORDS OF PROCEEDINGS**

The minutes of the Board or Committee meeting convened to consider a transaction subject to the mitigating procedures described in Article III shall contain:

- (a) The names of the Interested Persons who disclosed or whom otherwise were found to have a financial or other interest in connection with an actual or possible conflict of interest, the nature of the financial or other interest, any action taken to determine whether a conflict of interest was present, and the Board's or Committee's decision as to whether a conflict of interest in fact existed.
- (b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

## ARTICLE V. COMPENSATION

**Section 1.** A voting member of the Board who receives compensation, directly or indirectly, from Ta'leef for services is precluded from voting on matters pertaining to that member's compensation.

**Section 2.** A voting member of any Committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Ta'leef for services is precluded from voting on matters pertaining to that member's compensation.

**Section 3.** A voting member of the Board or any Committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly from Ta'leef, either individually or collectively, is not prohibited from providing information to any Committee regarding compensation.

## ARTICLE VI. ANNUAL DISCLOSURE STATEMENTS

Each person subject to this Policy shall annually sign a statement on the conflict of interest disclosure form ("Conflict of Interest Disclosure Form," attached as **Schedule 1**) or such other form as the Board adopts, which at a minimum affirms that such person:

- (a) has received a copy of the Policy;
- (b) has read and understands the Policy;
- (c) has agreed to comply with the Policy; and
- (d) understands that Ta'leef is charitable and, in order to maintain its federal tax exemption, must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

In addition, Interested Persons shall make an annual disclosure of on-going relationships and interests that *may* present a conflict of interest. Disclosures should address current affiliations, as well as past affiliations for the prior two years. Conflict of interest disclosure forms will be submitted to the Chairperson of the Governance Committee annually and promptly upon becoming aware that any actual or potential conflict of interest or ethical

question arises involving such Interested Person.

## **ARTICLE VII. PERIODIC REVIEWS**

To ensure Ta’leef operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- (a) Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm’s length bargaining; and (b) Whether partnerships, joint ventures and arrangements with management companies conform to Ta’leef’s written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement of an impermissible private benefit or in an excess benefit transaction.

This periodic compensation review shall be in addition to the Board’s statutory obligation to periodically review the fairness of compensation, including benefits, paid to the Executive Director and any other paid officer of Ta’leef (i) once such officer is hired; (ii) upon any extension or renewal of the officer’s term of employment; and (iii) when the officer’s compensation is modified (unless all employees are subject to the same general modification of compensation).

## **ARTICLE VIII. USE OF OUTSIDE EXPERTS**

When conducting the periodic reviews as provided for in Article VII, Ta’leef may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of the responsibilities for ensuring periodic reviews are conducted.

\* \* \*

## **SCHEDULE 1: CONFLICT OF INTEREST DISCLOSURE FORM**

*(to be filled out annually and promptly upon discovery of any actual or potential conflict of interest)*

By signing below, the undersigned, as a director, manager, principal, officer, or member of a committee with governing board-delegated powers, of Ta’leef Collective (“Ta’leef”), acknowledges that:

1. he or she has received a copy of Ta’leef’s Conflict of Interest Policy (the “Policy”);
2. he or she has read and understands the Policy;
3. he or she has agreed to comply with the Policy; and
4. he or she understands that Ta’leef is a charitable organization and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Disclose here, to the best of your knowledge (disclosures should address current affiliations, as well as past affiliations for the prior two years):

1. all entities for which you serve on the board of directors;
2. any entity in which you participate (as a director, officer, employee, owner, or member) with which Ta'leef has a relationship;
3. any transaction in which Ta'leef is a participant as to which you might have a conflicting interest; and
4. any other situation which may pose a conflict of interest. \*

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_ ***\*What are some examples of potential conflicts of interest?***

In addition to the detail contained in the Policy, potential conflicts of interest include, but are not limited to, situations in which a director, officer or key person of Ta'leef or such person's relative or business:

- has an ownership or investment interest in any third party that Ta'leef deals with or is considering dealing with;
- serves on the board of, participates in the management of, or is otherwise employed by or volunteers with any third party that Ta'leef deals with or is considering dealing with;
- receives or may receive compensation, loan proceeds or other benefits in connection with a transaction into which Ta'leef enters;
- receives or may receive personal gifts or loans from third parties dealing with Ta'leef;
- serves on the board of directors of another nonprofit organization that is competing with Ta'leef for donors, grants or contracts;
- has a close personal or business relationship with a participant in a transaction being considered by Ta'leef; or
- would like to pursue a transaction being considered by Ta'leef for their personal benefit.

In situations where you are uncertain, err on the side of caution and disclose the potential conflict herein.

# WHISTLEBLOWER POLICY

OF

## TA'LEEF COLLECTIVE

### ARTICLE 1 INTRODUCTION AND PURPOSE

**Ta'leef Collective** (Ta'leef) requires its directors, officers, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The purpose of this policy is to encourage and enable employees and volunteers of Ta'leef to report any action or suspected action taken within Ta'leef that is illegal, fraudulent or in violation of any adopted policy of Ta'leef, to a source within Ta'leef before turning to outside parties for resolution. This policy applies to any matter which is related to Ta'leef's business and does not relate to private acts of an individual not connected to the business of Ta'leef. This policy is intended to supplement but not replace Ta'leef's Conflicts of Interest Policy and/or any other grievance procedure, code of conduct, and any applicable state and federal laws governing whistleblowing applicable to nonprofit and charitable organizations.

### ARTICLE 2 VIOLATIONS; REPORTING IN GOOD FAITH

All employees and volunteers of Ta'leef are encouraged to report any action or suspected action taken within Ta'leef that is illegal, fraudulent or in violation of any adopted policy of Ta'leef (each, a "Violation"). Anyone reporting a Violation must act in good faith, without malice to Ta'leef or any individual in Ta'leef, and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred. Any report which the complainant has made maliciously or any report which the complainant has good reason to believe is false will be viewed as a serious disciplinary offense.

### ARTICLE 3 NO RETALIATION

No employee or volunteer who in good faith reports a Violation or cooperates in the investigation of a Violation shall suffer harassment, retaliation or adverse employment or volunteer consequences. Any individual within Ta'leef who retaliates against another individual who in good faith has reported a Violation or has cooperated in the investigation of a Violation is subject to discipline, including termination of employment or volunteer status.

If an individual believes that someone who has made a report of a Violation or who has cooperated in the investigation of a Violation is suffering from harassment, retaliation or other adverse employment or volunteer consequences, the individual should contact the Compliance Officer.

Any individual who reasonably believes he or she has been retaliated against in violation of this policy shall follow the same procedures as for filing a complaint (outlined in Article 4 below).

#### **ARTICLE 4 REPORTING PROCESS**

If an individual reasonably believes that a Violation has occurred, the individual is encouraged to share his or her questions, concerns, suggestions or complaints with any person within Ta'leef who may be able to address them properly.

In most cases, the direct supervisor of an individual is the person best suited to address a concern. However, if an individual is not comfortable speaking with his or her supervisor or if he or she is not satisfied with the supervisor's response, the individual is encouraged to speak directly to the Compliance Officer, or anyone in management he or she feels comfortable approaching.

#### **ARTICLE 5 CONFIDENTIALITY**

Ta'leef encourages anyone reporting a Violation to identify himself or herself when making a report in order to facilitate the investigation of the Violation. However, reports may be submitted on a confidential basis by the complainant or may be submitted anonymously by emailing the Ethics Committee at [feedback@taleefcollective.org](mailto:feedback@taleefcollective.org). Reports of Violations or suspected Violations will be kept confidential to the extent reasonably possible, consistent with the need to conduct an adequate investigation, to comply with all applicable laws, and to cooperate with law enforcement authorities. Furthermore, Ta'leef will explore anonymous allegations to the extent possible, but will weigh the prudence of continuing such investigations against the likelihood of confirming the alleged facts or circumstances from attributable sources.

#### **ARTICLE 6 COMPLIANCE OFFICER; HANDLING REPORTED VIOLATIONS**

The supervisor, manager or board member who receives a report of a Violation from the complainant is required to notify the Compliance Officer of that report, except as provided below with respect to a report relating to the Compliance Officer.

The Compliance Officer will use his or her best efforts to notify the complainant and acknowledge receipt of a complaint within a reasonable period of time, but only to the extent that the complainant's identity is disclosed or a return address is provided.

The Compliance Officer (or his or her designee) will make initial inquiries in consultation with the Ethics Committee, and also consult legal or other advisors, if deemed necessary or appropriate, to determine whether further investigation is necessary or appropriate. The Compliance Officer will lead the Ethics Committee in managing any subsequent investigation and may request the assistance of legal counsel or other advisors as he or she deems necessary or appropriate.

The Compliance Officer (or his or her designee), in consultation with the Ethics Committee, will fully investigate the complaint, meeting separately with the complainant and with others who either are named in the complaint or who may have knowledge of the facts set forth in the complaint, as deemed

appropriate by the Compliance Officer in their sole discretion. The Compliance Officer and/or the Ethics Committee may seek assistance from, or delegate tasks to, legal counsel or third-party investigators to investigate the complaint if they deem it advisable. The Compliance Officer and Ethics Committee will explore anonymous complaints to the extent possible but will weigh the prudence of continuing such investigations against the likelihood of confirming the alleged facts or circumstances from attributable sources.

Upon completion of the investigation, the complainant will be notified about what actions will be taken, to the extent reasonably possible and consistent with any privacy or confidentiality limitations. If no further action or investigation is to follow, an explanation for the decision will be given to the complainant, again to the extent reasonably possible consistent with any privacy or confidentiality limitations.

In the event the Compliance Officer is suspected of having committed a Violation, then the Violation will be reported to the non-interested members of the Ethics Committee and the Violation will be investigated by the non-interested members of the Ethics Committee and the Board President.

Ethics Committee: [feedback@taleefcollective.org](mailto:feedback@taleefcollective.org)

#### **ARTICLE 7 ACCOUNTING AND AUDITING MATTERS; REPORTS**

The Finance/Facility Committee is responsible for addressing all reported concerns or complaints of Violations relating to corporate accounting practices, internal controls or auditing. Therefore, the Compliance Officer must immediately notify the Finance/Facility Committee of any such concern or complaint.

In addition, the Compliance Officer will advise the Executive Director and the President of the Board of Directors of any other reported Violations, the current status of the investigation, and the outcome or corrective action taken at the conclusion of the investigation.

\* \* \*

My signature below indicates my receipt and understanding of this policy. I also verify that I have been provided with the opportunity to ask questions about the policy.

\_\_\_\_\_ Date: \_\_\_\_\_ Name:

\_\_\_\_\_

## APPENDIX A: WHISTLEBLOWER REPORTING FORM

\* \* \*

### TA'LEEF COLLECTIVE WHISTLEBLOWER REPORTING FORM

The purpose of this form is to provide a mechanism to encourage reporting of any action or suspected action taken within **Ta'leef Collective** (Ta'leef) that is illegal, fraudulent, unethical or in violation of any adopted policy of Ta'leef in a safe environment. Anyone reporting a violation must act in good faith, without malice to Ta'leef or any individual, and have reasonable grounds for believing that a violation occurred. Any report that the complainant has made maliciously or any report that the complainant has good reason to believe is false will be viewed as a serious disciplinary offense.

**NO ONE WHO IN GOOD FAITH MAKES A REPORT OR COOPERATES IN THE INVESTIGATION OF A VIOLATION SHALL SUFFER HARASSMENT, RETALIATION, OR ADVERSE EMPLOYMENT CONSEQUENCES.**

Is this the first time you are filing a report for the improper conduct?

\_\_\_\_ Yes

\_\_\_\_ No, please state the date(s) or approximate date(s) of your previous report(s).

#### **Name of Person Filing Report\***

\*You are not required to provide your name and may retain anonymity. If you choose to provide your name, it will remain confidential whenever reasonably possible. Providing your name may facilitate the investigation of the misconduct. Anyone filing an anonymous report will not be updated as to the progress of the investigation, but does understand that investigations are taken seriously and issues raised will be addressed. Making a complaint does not automatically shield you from consequences of your own involvement in unlawful or improper conduct. However, full and frank admissions may be considered in deciding disciplinary actions.

\_\_\_\_\_ Name Date

#### **Name of Person(s) Subject to this Complaint**

\_\_\_\_\_ Name Relation/Position\*\*

*\*\*If this person is not an employee of Ta'leef, please list his or her position or relationship to Ta'leef (e.g., Board Member, Volunteer).*

## Complaint Report

Please include as much detail as possible to enable a thorough investigation of the matter. Please go beyond the question prompts and the lines provided, if necessary, to adequately describe the matter.

What act occurred and how do you believe it was fraudulent, illegal, or inappropriate?

*If applicable* - please describe the nature of any injury or damage sustained.

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When and where did the misconduct occur?

(Please indicate if the actions were committed over a period of time)

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What do you believe enabled the act(s) to occur? E.g.: a lack of controls, circumvention of controls, or collusion with other individuals? Are you aware of any motives for the misconduct?

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Does the misconduct involve the participation of people external to Ta'leef?

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Are there any witnesses that can confirm the misconduct?

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**EVIDENCE:** Please attach a copy or original of any supporting documents or other evidence in your possession, if any. DO NOT ATTEMPT TO OBTAIN more evidence. You are a reporting party and not an investigator of the misconduct.

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## **APPENDIX B: COMPLAINT REVIEW POLICY**

\* \* \*

### **TA'LEEF COLLECTIVE COMPLAINT REVIEW POLICY**

#### **ARTICLE I INTRODUCTION**

In accordance with Corporation's Whistleblower Policy (the "Policy"), this Complaint Review Policy sets forth procedures to be followed by Ta'leef upon receipt of a complaint covered under the Policy.

#### **ARTICLE II COMPLIANCE OFFICER**

Except as provided in Article 6, the Compliance Officer is responsible for promptly investigating all complaints. If warranted by the investigation, the Compliance Officer will, in consultation with the Board of Directors and, if necessary, legal counsel or outside advisors, cause appropriate corrective action to be taken. In the event that a complaint concerns the Compliance Officer, the complaint shall be investigated by the non-interested members of the Ethics Committee under close supervision of the President of the Board of Directors.

#### **ARTICLE III COMPLAINT REVIEW PROCEDURE**

The Compliance Officer will use his or her best efforts to notify the complainant and acknowledge receipt of a complaint within a reasonable period of time, but only to the extent that the complainant's identity is disclosed or a return address is provided.

The Compliance Officer (or his or her designee) will make initial inquiries in consultation with the Ethics Committee, and also consult legal or other advisors if deemed necessary or appropriate, to determine whether further investigation is necessary or appropriate. The Compliance Officer will lead the Ethics Committee in managing any subsequent investigation and may request the assistance of legal counsel or other advisors as he or she deems necessary or appropriate.

The Compliance Officer (or his or her designee which may be an outside investigator), in consultation with the Ethics Committee, will fully investigate the complaint, meeting separately with the complainant and with others who either are named in the complaint or who may have knowledge of the facts set forth in the complaint, as deemed appropriate by the Compliance Officer in their sole discretion. The Compliance Officer and/or the Ethics Committee may seek assistance from, or delegate tasks to, legal

counsel or third-party investigators to investigate the complaint if they deem it advisable. The Compliance Officer and Ethics Committee will explore anonymous complaints to the extent possible but will weigh the prudence of continuing such investigations against the likelihood of confirming the alleged facts or circumstances from attributable sources.

Upon completion of the investigation, the complainant will be notified about what actions will be taken, to the extent reasonably possible and consistent with any privacy or confidentiality limitations. If no further action or investigation is to follow, an explanation for the decision will be given to the complainant, again to the extent reasonably possible consistent with any privacy or confidentiality limitations.

In the event the Compliance Officer is suspected of having committed a Violation, then the Violation will be reported to the non-interested members of the Ethics Committee and the Violation will be investigated by the non-interested members of the Ethics Committee under close supervision of the President of the Board of Directors.

#### **ARTICLE IV CONFIDENTIALITY**

Complaints and their investigation will be kept confidential to the extent reasonably possible, consistent with the need to conduct an adequate investigation, to comply with all applicable laws, and to cooperate with law enforcement authorities.

#### **ARTICLE V REPORT TO THE EXECUTIVE DIRECTOR AND BOARD OF DIRECTORS**

Within a reasonable period of time, the Compliance Officer shall use his or her best efforts to cause a report to be sent to the Executive Director and President of the Board of Directors containing the following information:

1. The allegations made by the complainant and how they were reported to Ta'leef.
2. All relevant facts related to the allegations.
3. The current status of the investigation and how it was or will be conducted, including witnesses interviewed and documents reviewed.
4. The outcome or corrective action taken or to be taken at the conclusion of the investigation. If no further action or investigation is to follow, an explanation for the decision will be included.

If the Compliance Officer, in consultation with the Ethics Committee, deems it advisable for confidentiality reasons, they may initially report the existence of the claim to the President of the Board without including any confidential details listed above until they deem it advisable to provide more specific details. Thereafter, and until the allegations have been resolved, the Compliance Officer shall use his or her best efforts to submit updated reports within a reasonable period of time, or sooner if requested by the Executive Director or President of the Board of Directors.

#### **ARTICLE VI ACCOUNTING AND AUDITING MATTERS**

The Finance/Facility Committee is responsible for addressing all reported concerns or complaints relating to corporate accounting practices, internal controls or auditing. Therefore, the Compliance Officer must

immediately notify the Finance/Facility Committee of any such concern or complaint and work under the close supervision of this committee until the allegations are resolved.