



Tree Research & Education Endowment Fund Policy/Procedure Statement

Subject: Whistleblower Policy

Policy No.: 06-BOD

1. Rationale: This whistleblower protection policy is being implemented at the Tree Research and Education Endowment Fund (TREE Fund) to comply with the Public Company Accounting Reform and Investor Protection Act of 2002 (Sarbanes-Oxley), the Illinois Whistleblower Act, and similar state and federal laws.
2. Whistleblower Protection
 - a. Retaliation Against Whistleblowers is Prohibited
 - i. Any employee who in good faith reports waste, fraud, or abuse will not be fired or otherwise retaliated against for making the report. The report will be investigated and even if determined not to be waste, fraud, or abuse, the individual making the report in good faith will not be retaliated against. There will be no punishment for reporting problems in good faith - including firing, demotion, suspension, harassment, failure to consider the employee for promotion, or any other kind of discrimination.
 - b. How to Report Suspected Waste, Fraud, or Abuse

There are several ways to make a report of suspected waste, fraud, or abuse:



- i. Call the Executive Director or Board President at phone numbers listed on TREE Fund Board List
 - ii. Send an e-mail to Executive Director or Board President at e-mail addresses listed on TREE Fund Board List
 - iii. Submit a report in writing to Executive Director or Board President and mail to addresses on TREE Fund Board List
3. Investigation of Reports of Suspected Waste, Fraud, or Abuse
 - a. Tree Research and Education Endowment Fund will do the following to investigate a report of suspected waste, fraud, or abuse(s):
 - i. Executive Committee will investigate
 - ii. Provide the person filing a report with a summary of findings
 - iii. Take steps to deal with the issue addressed, including operational or personnel changes
 - iv. If warranted, contact law enforcement to deal with any criminal activities

Issued by

Date revised:

Board Action (give date of vote)

-or-

TREE Fund President's Signature

-or-