



LBA WHISTLEBLOWER POLICY

The whistleblower policy is intended to provide a mechanism for the reporting of illegal activity or the misuse of LBA assets while protecting the employees who make such reports from retaliation.

Questionable Conduct

This policy is designed to address situations in which an employee suspects another employee has engaged in illegal acts or questionable conduct involving LBA's assets. This conduct might include outright theft (of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to LBA's auditors, or even an employee's conflict of interest that results in financial harm to LBA. LBA encourages staff to report such questionable conduct and has established a system that allows them to do so anonymously.

Making a Report

If an employee suspects illegal conduct or conduct involving misuse of LBA assets or in violation of the law, he or she may report it, anonymously if the employee wishes, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Employees can make a report to any of the following LBA board members at any time: president, vice president, treasurer or the chairperson of the legal committee. LBA will promptly conduct an investigation into matters reported, keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

No Retaliation

An employee who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any LBA employee is directed to immediately report it to the president, vice president, treasurer or the chairperson of the legal committee, as appropriate.

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation. The party conducting the investigation will notify the employee of the results of the investigation.

LBA strongly disapproves of and will not tolerate any form of retaliation against employees who report concerns in good faith regarding LBA's operations. Any employee who engages in such retaliation will be subject to discipline up to and including termination.

LBA Reporting Procedures

The "whistleblower" procedure is intended to describe the process through which concerns about the possible misuse of LBA assets are handled pursuant to LBA's whistleblower policy.

1. An employee makes a report of suspected misuse of LBA assets by reporting in person or reporting anonymously to an LBA executive.
2. The report is promptly reviewed by the president, as well as the treasurer, to determine whether the report constitutes a complaint or a non-complaint, unless one of them is allegedly involved in the misconduct, in which case the report should be reviewed by only one of them.
 - A *complaint* means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of LBA's conflict-of-interest policy that results in a financial harm to LBA; or (iv) a claim of retaliation against any employee making a good-faith report regarding any of the preceding matters.
 - A *non-Complaint* means a report of any other matter not involving a misuse of LBA's assets
3. If the report is deemed to be a complaint, it will be promptly investigated. If the report is deemed to be a non-complaint, it will be referred to the appropriate board member for follow-up. Some non-complaints may involve serious matters and may require prompt investigation, but may nevertheless not involve misuse of LBA's assets.
4. Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the employee making the complaint. A written report of the outcome of each investigation is prepared.
5. The president decides whether the report involves a matter that is material. If it is deemed material, it is reviewed by the full board, which may direct senior management to take actions to resolve the situation. If the report is deemed nonmaterial, it is not reviewed by the board but is instead addressed by the treasurer, as appropriate.