

AMERICAN KIDNEY FUND, INC.
WHISTLEBLOWER POLICY

Reporting Responsibility

It is the responsibility of all American Kidney Fund (AKF) employees and volunteers to report violations or suspected violations of state or federal laws. Employees and volunteers are also expected to report any incidences where he/she reasonably believes an abuse of authority, gross mismanagement, gross waste of money, or a substantial and specific danger to public health have occurred.

An unlawful action may include, but not be limited to:

- Theft
- Financial reporting that is intentionally misleading
- Improper or undocumented financial transactions
- Improper destruction of records
- Improper use of assets
- Violations of AKF's conflict of interest policy
- Any other improper occurrence regarding cash, financial procedures, or reporting.

No Retaliation

AKF will not take any personnel action against any AKF employee or volunteer who objects to or refuses to participate in any unlawful activity, policy, or practice, or who seeks a remedy after disclosing any such behavior.

No employee or volunteer who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who in good faith has reported a violation or suspected violation is subject to discipline up to and including termination of employment. This policy is intended to encourage and enable employees and others to raise serious concerns within AKF prior to seeking resolution outside AKF.

Reporting Violations

AKF encourages employees and volunteers to report violations or suspected violations to the Executive Vice President, Chief Operating Officer and Chief Financial Officer (EVP/COO/CFO). The EVP/COO/CFO serves as Ethics Officer of AKF. The Ethics Officer will ask you to provide information and/or evidence regarding the suspected fraud. The Ethics Officer will then conduct a confidential investigation to determine the validity of the claim and conduct next steps. If you suspect the Ethics Officer of fraud or misappropriation, the CEO of the American Kidney Fund should be informed. If the fraud is being conducted by all members of the Executive Team then the Chair of the Board of Trustees of the American Kidney Fund is available to handle your report.

Accounting and Auditing Matters: Special Procedure

If any of the persons identified receive reports of violations or suspected violations which pertain to accounting practices, internal controls, or auditing, the person receiving such complaint promptly shall refer the report to the Chair of the American Kidney Fund Audit Committee.

Confidentiality

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