

Whistleblower's Protection Policy

Introduction

Beit Am seeks to conduct all of its activities in a responsible, legal, and ethical manner. All officers, directors, employees, and volunteers of Beit Am must practice integrity and honesty in fulfilling their responsibilities and must comply with all applicable laws and regulations. The purpose of this Whistleblower Policy is to provide a mechanism to report irresponsible, illegal, or unethical behavior.

Reporting of Concerns or Complaints

If an officer, director, employee or volunteer of Beit Am (collectively "ODEV") should discover information leading him or her to believe that a serious wrongdoing or illegal or unethical behavior has occurred in this organization, he or she shall report this information to the President of the Board, or, if the President of the Board is not available or is implicated in the wrongdoing, to another Board officer.

Confidentiality

Beit Am will treat all communications under this policy in a confidential manner, except to the extent necessary 1) to conduct a complete and fair investigation, or 2) for review of Beit Am operations by Beit Am's board, its audit committee, Beit Am's independent public accountants, and Beit Am's legal counsel.

Retaliation

Beit Am's policy is to protect from retaliation and discrimination any person who in good faith:

- (a) Refused to participate in any federal, state, or local offense; reported to law enforcement or other officials any information that the person believed to be evidence relating to the commission or possible commission of any federal, state, or local offense; or initiated, testified or aided in proceedings related to the above;
- (b) Initiated or aided in civil proceedings;

- (c) Refused to engage in a violation of a governmental administrative regulation; reported any information related to a violation of governmental administrative regulations; commenced, testified at, aided or participated in a governmental adjudicatory proceeding;
- (d) Refused to engage in or attempted to stop fraud, gross waste or abuse of authority by the government; or
- (e) Reported other information about wrongdoing, illegal, or unethical behavior pursuant to this Policy.

An ODEV of Beit Am shall not, with intent to retaliate or discriminate, take any action harmful to any person described above, including interference with the lawful employment or livelihood of such person.

In the event that an ODEV intends, for any reason, to take any action harmful to any person who has acted as described above, the ODEV must obtain the approval for such action from the board of directors prior to taking action. Such approvals must be obtained even if the ODEV believes that the person who provided untruthful information to a law enforcement officer or other official.

Beit Am will not take any negative or adverse action against any ODEV for making a good-faith report of a possible violation of applicable law, even if the report is mistaken, or against any ODEV who assists in the investigation of a reported violation. Retaliation in any form will not be tolerated.

Illustrative Types of Concerns

The following is a non-exhaustive list of the kinds of improprieties that should be reported:

- * Supplying false or misleading information on Beit Am's financial or other public documents, including its Form 990 (if applicable).
- * Providing false information to or withholding material information from Beit Am's board or auditors

- * Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any records that may be connected to an official proceeding, in violation of federal or state law or regulations
- * Altering, destroying, or concealing a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding or otherwise obstructing, influencing, or impeding any official proceeding, in violation of federal or state law or regulations
- * Embezzling, self-dealing, private inurement (i.e., Beit Am's earnings inuring to the benefit of a director, officer, or senior management) and private benefit (i.e., Beit Am's assets being used by anyone in the organization for personal gain or benefit)
- * Paying for services or goods that are not rendered or delivered
- * Using remarks or actions of a sexual nature, including physical or verbal advances; sexual propositions; verbal abuse of a sexual nature; the display of sexually suggestive objects, cartoons, or pictures; and physical contact of a sexual or particularly personal nature.
- * Using epithets, slurs, negative stereotyping, and threatening, intimidating, or hostile acts that relate to race, color, religion, gender, national origin, age, or disability
- * Circulating or posting written or graphic material in the workplace that denigrates or shows hostility or aversion toward an individual or group because of race, color, religion, gender, nationality, age, or disability, or any other protected class
- * Discriminating against an employee or potential employee due to a person's race, color, religion, sex, sexual orientation, national origin, age, physical or mental impairment, veteran status, or any other protected class
- * Facilitating or concealing any of the above or similar actions