

WHISTLEBLOWER POLICY

1. INTRODUCTION

In 2002, the U.S. Congress passed the Sarbanes-Oxley Act to strengthen the protections against corporate fraud and malfeasance and to protect employees of publicly traded companies against retaliation for reporting fraud or malfeasance. Subsequently, New York State passed the Non-Profit Revitalization Act of 2013 to ensure that New York nonprofit organizations protect employees who report misconduct. This Whistleblower Policy (the “Policy”) sets forth IAVI’s standards for reporting misconduct, fraud, waste and abuse and for ensuring that persons who raise such concerns, in good-faith, are protected against retaliation.

2. POLICY

IAVI is committed to upholding the highest legal, ethical and moral standards. IAVI will objectively investigate any report that alleges, either directly or indirectly, any violation of law, fraud, retaliation or any violation of IAVI’s *Code of Conduct* or other organizational policies (“Misconduct”). To this end, IAVI commits to:

- (a) Afford confidentiality to all reports of Misconduct.
- (b) Take remedial action if and should an allegation of Misconduct prove to be true.
- (c) Notify the appropriate legal or regulatory authorities, as needed.
- (d) Ensure that no person who, in good faith, reports any Misconduct shall suffer intimidation, harassment, discrimination or other retaliation or, in the case of employees, adverse employment consequences.

3. APPLICABILITY

This procedure applies to all directors, officers, employees, consultants, auditors, legal counsel, grantees, business partners, contractors, sub-contractors, agents, and volunteers (collectively, “Persons who act for or on behalf of IAVI”). The Policy is not intended to apply to complaints about employment or working conditions, which should be reported in accordance with IAVI’s *Employment Manual*, nor allegations of clinical or laboratory practice violations, which should be reported in accordance with IAVI’s *Research Misconduct Policy*.

4. REPORTING

All Persons who act for or on behalf of IAVI must report evidence of or concerns about Misconduct. Employees are encouraged to report Misconduct to their immediate supervisor or manager or to the General Counsel’s Office. Supervisors and managers are required to notify the General Counsel’s Office if they learn of Misconduct.

There may be situations, however, where persons may want to make a report anonymously. Employees and other Persons who act for or on behalf of IAVI may report concerns about Misconduct anonymously, as allowed by local law, by calling IAVI’s external reporting hotline (+1-888-475-8376) or filing a report online at <https://www.compliance-helpline.com/iavi.jsp>. The information received through the hotline, reporting website, or any written complaint alleging Misconduct will be forwarded to the General Counsel’s Office and the Chair of the Audit & Finance

Committee of the Board. All persons who have knowledge of the complaint are bound by confidentiality.

Anyone who becomes aware of the existence or apparent existence of fraud, waste and abuse in NIH-funded programs or who believes that he or she has been subjected to a prohibited reprisal in connection with such programs is also encouraged to report such matters to the HHS Inspector General's Office in writing or on the Inspector General's Hotline. The toll free number is 1-800-HHS-TIPS (1-800-447-8477). All telephone calls will be handled confidentially. The website to file a complaint on-line is: <http://oig.hhs.gov/fraud/hotline/> and the mailing address is:

US Department of Health and Human Services
Office of Inspector General
ATTN: OIG HOTLINE OPERATIONS
P.O. Box 23489
Washington, D.C. 20026

In connection with NIH-funded programs, the law prohibits IAVI from discharging, demoting or otherwise discriminating against an employee as a reprisal for disclosing to certain government or IAVI investigative officials information that the employee reasonably believes is evidence of gross mismanagement of the NIH grant or contract, a gross waste of federal funds, an abuse of authority relating to the NIH grant or contract, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a NIH grant or contract (including the competition for or negotiation of a grant or contract).

Except in limited circumstances, the Inspector General must investigate all retaliation complaints and, upon completion of such investigation, submit a report of the findings of the investigation to the person, the contractor or grantee concerned, and the head of the agency. The head of the agency must then either issue an order denying relief or take one or more of the following actions: (a) order IAVI to take affirmative action to abate the reprisal; (b) order IAVI to reinstate the person to the position that the person held before the reprisal, together with compensatory damages (including back pay), employment benefits, and other terms and conditions of employment that would apply to the person in that position if the reprisal had not been taken; (c) order IAVI to pay the complainant an amount equal to the aggregate amount of all costs and expenses (including attorneys' fees and expert witnesses' fees) that were reasonably incurred by the complainant for, or in connection with, bringing the complaint regarding the reprisal, as determined by the head of the agency. In the event that the agency denies relief, the employee may file a suit against IAVI to seek compensatory damages and other relief available under the law. For additional details concerning rights, remedies and procedures for whistleblower complaints made in connection with NIH contracts, see FAR § 3.908.

5. BOARD OVERSIGHT

The Board shall oversee the implementation of and compliance with this Policy including ensuring that IAVI has implemented appropriate policies and mechanisms for receiving, investigating, and remedying allegations of Misconduct, and for ensuring that no person who reports such information, in good faith, is subject to any retaliation. The Board may designate an officer or director to administer the Policy and to report to the Board or the Audit & Finance Committee.

A Board member who is an employee of IAVI shall not participate in any Board or Audit & Finance Committee deliberations or voting relating to administration of this Policy.

A person who is the subject of a complaint hereunder shall not be present at or participate in deliberations by the Board or Audit & Finance Committee, as the case may be, or vote on the matter relating to such complaint, provided that the Board or Audit & Finance Committee shall be permitted to request that such person present information as background or answer questions at a Board or an Audit & Finance Committee meeting prior to commencement of deliberation or voting relating thereto.

6. GENERAL COUNSEL'S OFFICE

The General Counsel shall serve as IAVI's Compliance Officer, administer this Policy, and report to the Audit & Finance Committee periodically as to allegations of Misconduct, investigational findings, and remedial action taken. The General Counsel's Office has the responsibility for:

- (a) Investigating or delegating the responsibility for investigating reports that involve an allegation of Misconduct.
- (b) Notifying the appropriate legal or regulatory authorities when appropriate or required, if the General Counsel's Office corroborates the complaint and the corroboration indicates a violation of law or regulation. In the case of criminal fraud or corruption affecting or potentially affecting a USAID supported program, the General Counsel shall promptly notify the USAID Inspector General and the relevant Program Officer.
- (c) In connection with NIH-funded programs, the General Counsel will timely disclose, in writing, to the agency Office of Inspector General, with a copy to the Contracting Officer, whenever, in connection with the award, performance, or closeout of any US government contract performed by IAVI or a subcontract thereunder, IAVI has credible evidence that an employee, agent, or subcontractor of IAVI has committed a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in [Title 18 of the United States Code \(U.S.C.\)](#) or a violation of the civil False Claims Act ([31 U.S.C. § 3729-3733](#)). The disclosure requirement for an individual contract continues until at least three years after final payment on the contract. The General Counsel will also ensure that IAVI fully cooperates with any government agencies responsible for audits, investigations, or corrective actions concerning IAVI government contracts and subcontracts thereunder.
- (d) Informing the Audit & Finance Committee, and the Chief Executive Officer, as appropriate.
- (e) Taking all remedial action deemed necessary and appropriate and notifying the Audit & Finance Committee, in writing of the actions, findings, and the remedial action taken. This report will include but not be limited to:
 - The success or failure of the remedial action(s).
 - Financial impact on the organization, if any.
 - Legal impact on, or consequences to, the organization.
 - Status or well-being of the Persons who act for or on behalf of IAVI who made the original complaint.

The Audit & Finance Committee will then be responsible for informing the Board of these actions and findings

7. BOARD MEMBER INVOLVEMENT

If a Board member is involved in a report of Misconduct, the Audit & Finance Committee will have responsibility for investigating the report, excluding any Audit & Finance Committee member involved in the report, and ensuring that appropriate remedial action, if any, is taken. Should the Chair of the Audit & Finance Committee be involved in such a report of Misconduct, the Board Chair will have responsibility for investigating the report and ensuring that appropriate remedial action is taken. The Audit & Finance Committee or the Board Chair, as applicable, is responsible for informing the Board, in writing, of any finding of Misconduct and the remedial action taken.

8. DISTRIBUTION

This Policy will be distributed on an annual basis to all employees and directors, as well as any volunteers who provide substantial services to IAVI, and posted on IAVI's external website. Please contact the General Counsel's Office if you have any questions regarding this Policy.