

Policy on Whistle Blowing: Reporting of Financial, Auditing or Governance Improprieties

The National Kidney Foundation (NKF) is committed to facilitating open and honest communications relevant to its governance, finances, and compliance with all applicable laws and regulations. It is important that NKF be apprised about unlawful or improper behavior including, but not limited to, any of the following conduct:

- theft;
- financial reporting that is intentionally misleading;
- improper or undocumented financial transactions;
- improper destruction of records;
- improper use of assets;
- violations of the NKF's conflict-of-interest policy; and
- any other improper occurrence regarding cash, financial procedures, or reporting.

We request the assistance of every employee who has a reasonable belief or suspicion about any improper transaction. NKF values this input, and each employee should feel free to raise issues of concern, in good faith, without fear of retaliation. Employees will not be disciplined, demoted, lose their jobs, or be retaliated against for asking questions or voicing concerns about conduct of this sort. At the same time, NKF expects all employees to take this policy seriously, to use it in good faith, and to use it when necessary and in a judicious manner. Reports that are not made in good faith, or otherwise are intended to harass or annoy an employee, may result in disciplinary action, including termination.

Making a Report

We encourage any employee who has a concern regarding an action of the NKF's governance, finances, or compliance with all applicable laws and regulations to raise the concern with a supervisor, the Chief Executive Officer, or the Vice President, Human Resources.

If for any reason the employee does not believe these channels of communication are adequate, the concern should be reported immediately to the chair of the Audit Committee. Anonymous reports will be accepted, and all reports will be handled on a confidential basis. The contact information for the chair of the Audit Committee appears below.

Mark the envelope: "TO BE OPENED BY ADDRESSEE ONLY. PERSONAL AND CONFIDENTIAL."

The chair of the Audit Committee will coordinate the investigation and NKF will take appropriate action as it deems justifiable by the circumstances.

This policy and contact information for the chair of the Audit Committee are posted on the intranet. The policy is also included in the personnel manual, and communicated to all new staff as part of their orientation. In addition, after new elections of the chair of the Audit Committee, the Human Resources Coordinator will have the responsibility of updating the contact information for the chair and then sending the policy with the updated contact information to all staff.

CONTACT INFORMATION:

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