

AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE WHISTLE-BLOWER AND NON-RETALIATION POLICY

May 18, 2009

I. Whistle-blower Provisions

The American Jewish Joint Distribution Committee (“JDC” or the “Organization”) is committed to providing a workplace conducive to open discussion of its business practices. The Organization maintains the following standards in regard to good faith reporting or disclosing of any misconduct:

- All employees have a duty and responsibility to report perceived misconduct, including actual or potential violations of laws, regulations, policies, procedures, or the Organization's standards/code of conduct.
- All employees have a duty and responsibility to preserve any electronic or hard copy records, correspondence or other documents in electronic or hard copy format that they know or could reasonably believe to be subject to or related to an investigation.
- All employees have a duty and responsibility to cooperate with any lawful investigation conducted by the Organization, conducted by a third party engaged by the Organization or by a law enforcement body that properly identifies itself.
- The Organization requires all levels of management to maintain an “open-door policy” in regard to employees reporting problems and concerns.
- The Organization encourages employees to utilize the Whistle-blower Hotline or communicate directly with the Compliance Officer. In furtherance of their protection against retaliation, employees may remain anonymous or seek confidentiality.
- The Organization makes the Whistle-blower Hotline and communication with the Compliance Officer available for the reporting purposes described above to applicants for employment, donors, grant recipients, vendors, volunteers, contractors, board members and members of the general public.
- Employees may also proceed up the chain of command or communicate with the human resources (HR) department if the problem or concern is not resolved.

II. Reportable Items Further Defined

The terms *violations*, *misconduct*, *problems*, *concerns*, *issues* and *reportable actions* used in this policy statement refer to:

1. accounting, internal accounting controls and auditing matters, including complaints regarding attempted or actual circumvention of internal accounting controls or complaints about violations of the Organization's accounting policies (an “Accounting Allegation”);
2. violations of, or non-compliance with, legal and regulatory requirements (a “Legal Allegation”); or
3. violations of the Organization's Code of Business Ethics and Conduct (an “Ethics Allegation”).

Examples of reportable actions include, but are not limited to, any indication of fraud, misappropriation of Organization resources, substantial variation in the Organization's financial reporting methodology from prior practice or from generally accepted accounting principles, and the falsification, concealment, or inappropriate destruction of the Organization's financial records.

III. Non-retaliation Provisions

It is the policy of the Organization to provide employees with a working environment that is free of retaliation based on an employee's good faith reporting or disclosing of any misconduct. The Organization strictly forbids any form of retaliation against any employee who reports a perceived problem or concern in good faith. Any employee who commits or condones any form of retaliation will be subject to discipline up to, and including, termination.

Specifically, the Organization or any officer, employee, contractor, subcontractor, or agent of the Organization, may not discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee in the terms and conditions of employment because of any lawful act done in good faith by the employee with respect to the following:

- raising questions concerning the fair presentation of Organization financial statements;
- providing information and otherwise assisting in investigations relating to fraud conducted by
 - a regulatory or law enforcement agency,
 - a member or committee of the United States Congress or similar government entity, or
 - any officer or employee of the Organization, any member or committee of the Board of Directors or any agent or representative acting on their behalf;
- filing, testifying at, participating in, or otherwise assisting a proceeding filed or about to be filed relating to allegations of fraud against the Organization.

IV. Claims in Bad Faith

An employee who makes an allegation or other report under this policy with actual knowledge that such allegation or report is false or materially inaccurate, or with willful or reckless disregard for the veracity or accuracy of the allegation, shall be subject to appropriate disciplinary sanctions up to and including dismissal. The Organization also reserves the right to seek any recovery allowed by law from any person who willfully, or with reckless disregard for the truth, makes a false or materially inaccurate allegation or report.

V. Administration

The Organization has designated a Compliance Officer, Nina Krauthamer of Olshan, Grundman, Frome, Rosenzweig & Wolosky, LLP, who is responsible for administering this Whistle-blower and Non-retaliation Policy (the "Policy").

The Compliance Officer is responsible overseeing the receiving and collection activity of the Whistle-blower Hotline operation and for reviewing and processing reports by employees and others on the matters described above and other similar matters. The Compliance Officer will refer complaints submitted in accordance with the Organization's Whistle-blower procedures

VI. Reporting Initial Whistle-blower Concerns

There are three channels available to employees, applicants, donors, grant recipients, vendors, volunteers, contractors, board members and members of the general public who wish to voice concerns.

1. All are encouraged to use the Whistle-blower Hotline. The recipient of the call to this hotline will preserve anonymity and confidentiality if requested by the contact. to the extent consistent with the guidelines set forth in VII below.
2. Employees are encouraged to discuss issues and concerns of the type covered by this Policy with their supervisor, who is in turn responsible for informing the Compliance Officer of any concerns raised.
3. As an alternative to the above methods, anyone may contact the Compliance Officer to arrange for discussing such matters.

The Compliance Officer is Nina Krauthamer and may be reached in the following ways:

Telephone: (212) 451-2242

Fax: (212) 451-2222

Email: nkrauthamer@olshanlaw.com

Whistle-blower Hotline: (800)

After reporting the information, the employee will be given an assigned docket number and a date when s/he can expect a follow-up on the voiced issue.

VII. Confidential and Anonymous Reports

Anonymity and confidentiality will be maintained to the fullest extent possible. That standard is subject to the need to conduct an adequate review. Thus, the commitment to maintaining anonymity and confidentiality will be limited to what is reasonable and practicable under the circumstances and still allows for an adequate review.

VIII. Reporting Retaliation Concerns

Whistle-blowers and others who believe they are the subjects of prohibited retaliation should promptly report such actions to the Compliance Officer.

IX. Time Limits to Report

Concerns must be reported in a timely fashion. A report of an allegation of improper conduct must be made as soon as possible and no later than one (1) year after the event(s) giving rise to the allegation, unless there is good cause for the delay. The Audit Committee is the final arbiter of what constitutes timely reporting.

X. Applicability

This policy applies to all JDC offices, personnel and activities governed by the laws of the United States of America. Personnel in other JDC offices are encouraged to report perceived misconduct, including actual or potential violations of laws, regulations, policies, procedures, or JDC's standards/code of conduct in accordance with this policy. The procedures described in this policy will apply to JDC offices, personnel and activities governed by the laws of any other country to the extent required or permitted by applicable law. In any case where the specific provisions of this policy are inconsistent with applicable local law, JDC offices and personnel shall use their best efforts to carry out the purposes of this policy while acting in a manner consistent with applicable law.

XI. Acknowledgement Requirement

The Organization requires that all employees acknowledge reading and understanding this policy in a signed statement upon being hired and on an annual basis thereafter. The Compliance Officer will ask management for reports to verify the distribution of acknowledgement forms and the collection and retention of them after they are signed.