

WHISTLEBLOWER POLICY

Effective Date: June 2019

To assist the Audit Committee of the Ford Foundation's Board of Trustees in ensuring that the foundation complies with the highest standards of governance, the Audit Committee hereby establishes the following procedures, described below, for the receipt, retention and treatment of complaints or concerns ("Complaints") received by the foundation, including confidential, anonymous submissions received from employees, grantees or others regarding accounting, internal financial controls or auditing matters (collectively, "Accounting Matters"), legal or regulatory requirements or foundation policies.

A. RECEIPT OF COMPLAINTS

1. The deputy general counsel and the general counsel (the "Compliance Officers") are responsible for monitoring the receipt of Complaints under this policy.
2. Complaints may be submitted to a Compliance Officer or the chair of the Audit Committee in writing, or may be submitted to EthicsPoint, the foundation's external hotline provider, at 844-246-9964 or fordfoundation.ethicspoint.com. EthicsPoint will report all Complaints to a Compliance Officer. Complaints must include a full statement of the acts or omissions, along with relevant dates, forming the basis of the Complaint, and should state that they are made pursuant to this policy. Complainants may request confidentiality or may submit Complaints anonymously. If confidentiality is requested, the foundation will use its best efforts to maintain the anonymity of the complainant, but an investigation may result in the identification of the complainant.

B. REPORTS TO THE AUDIT COMMITTEE

1. The Compliance Officers will report to the chair of the Audit Committee prior to the next regularly scheduled meeting all Complaints relating to Accounting Matters and all Complaints involving an officer or trustee of the foundation. Where the Complaint is not being treated as confidential, reports to the chair of the Audit Committee may be made by any member of management whose decisions or actions are not questioned by the Complaint. Any Complaints involving the chair of the Audit Committee will be reported by the Compliance Officers to the chair of the Board of Trustees, who will determine how to proceed.
2. Reports to the chair of the Audit Committee regarding Complaints relating to Accounting Matters or involving an officer or trustee of the foundation will include a copy of the Complaint, its date, nature and source and how it was communicated, as well as the manner proposed to address it. If the Compliance Officers have determined that the Complaint is not credible, or have otherwise determined not to investigate the Complaint further, they will report that determination to the chair of the Audit Committee, along with the rationale. The chair of the

Audit Committee will also receive progress reports on any ongoing investigations prior to each regular meeting.

3. The Compliance Officers will provide to the chair of the Audit Committee prior to each annual meeting of the board a summary report of all Complaints received under this policy during the previous year other than those relating to Accounting Matters or involving an officer or trustee of the Foundation (“Other Complaints”).
4. The chair of the Audit Committee will determine which, if any, Complaints, based on their credibility and/or materiality, will be reported to the full Audit Committee. Any member of the Audit Committee may obtain an up-to-date report of all Complaints concerning Accounting Matters and Complaints involving an officer or trustee of the foundation between meetings by contacting one of the Compliance Officers.
5. The Compliance Officers will maintain records of all Complaints in accordance with the foundation’s document retention policy.

C. PROCEDURES FOR ADDRESSING COMPLAINTS

1. The Compliance Officers, working with staff from appropriate departments of the foundation, will be responsible for recommending how to address Complaints. The Audit Committee through its chair will have ultimate authority over the treatment of Complaints concerning Accounting Matters and Complaints involving an officer or trustee of the foundation. The chair of the Board of Trustees will have authority over the treatment of Complaints involving the chair of the Audit Committee. The president or his or her designee will have authority over the treatment of Other Complaints.
2. Absent other direction from the chair of the Audit Committee, the chair of the Board of Trustees or the president, as applicable, the Compliance Officers or other identified personnel will carry out the recommendations to address Complaints.
3. A Complaint will be considered to have been treated as “confidential” if, other than as required by law, or in a regulatory or other proceeding, the identity of the person communicating the Complaint is disclosed only to EthicsPoint, the Compliance Officers, members of the Audit Committee, the chair of the Board, the president, counsel to the foundation and counsel to the Audit Committee, if any, and other foundation employees that the Compliance Officers consider essential to the investigation.

D. COMMUNICATION OF PROCEDURES. The foundation’s Employee Handbook will include a copy of this policy.

E. RETALIATION IS PROHIBITED. Any person reporting an actual or suspected Complaint, or participating in an investigation of a Complaint, under this policy in good faith will not be subject to retaliation of any kind. Retaliation against an individual for reporting a Complaint or for participating in

an investigation of a Complaint is a serious violation of this policy and may be subject to disciplinary action.