

DORIS DUKE CHARITABLE FOUNDATION, DORIS DUKE MANAGEMENT FOUNDATION, DUKE FARMS FOUNDATION, DORIS DUKE FOUNDATION FOR ISLAMIC ART, DORIS DUKE FOUNDATION

Whistleblower Policy

Adopted May 5, 2014

The Boards of the foundations (hereafter collectively called “foundation”) adopted this policy statement in furtherance of the Governance Principles of the foundation requiring all Trustees, Directors, Officers, Employees and Volunteers (“Foundation Persons”) to observe the highest standards of business, legal and personal ethics in the conduct of their duties and responsibilities. Foundation Persons must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable Foundation Persons to raise serious concerns internally so that the foundation can address and correct inappropriate conduct and actions. It is the responsibility of Foundation Persons to report concerns about violations of the foundation’s policies or suspected violations of laws or regulations that govern the foundation’s operations.

Illustrative Types of Concerns

The following is a nonexhaustive list of the kinds of conduct that should be reported:

- supplying false or misleading information on the foundation’s financial or other public documents, including its tax return (990PF);
- providing false information to or withholding material information from the foundation’s auditors or trustees;
- embezzlement, self-dealing, private inurement (i.e., foundation earnings inuring to the benefit of an individual) and private benefit (i.e., foundation assets being used for personal gain or benefit);
- violations of the foundation’s Conflict of Interest Policy;
- payment for services or goods that are not rendered or delivered;
- facilitating or concealing any of the above or similar actions.

Reporting Procedure

The foundation has an open door policy and suggests that Foundation Persons communicate (verbally or in writing) their questions, concerns, suggestions or complaints with their supervisor or Human Resources. If you are not comfortable communicating with your supervisor or Human Resources or you are not satisfied with your supervisor’s or Human Resource’s response, you are encouraged to communicate with the Executive Director at your location, the Chief Operating Officer, Legal Counsel or President. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the foundation’s Legal Counsel, who has the responsibility to investigate all reported complaints. Trustees and Directors should report their concerns or complaints to the Chair of the Board, President or Legal Counsel.

Accounting and Auditing Matters

Any concerns or complaints regarding accounting practices, internal controls or auditing should be handled as described in the foundation's *Compliance Policy: Accounting Allegations*.

No Retaliation

No Foundation Person who in good faith reports any action or suspected action taken by or within the foundation that is illegal, fraudulent or in violation of any policy of foundation shall suffer intimidation, harassment, discrimination or other retaliation or in the case of employees adverse employment consequences. Any Foundation Person who retaliates against someone who has reported a violation in good faith will be subject to discipline, up to and including termination of employment for employees.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be subject to disciplinary action up to and including termination of employment.

Investigation and Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. The foundation will investigate all reports with care. The foundation's interest in being thorough in its investigations means that it cannot promise complete confidentiality. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The foundation's Legal Counsel will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The foundation's Legal Counsel will administer this policy and inform Audit Committee of all complaints and their resolution. The foundation's Legal Counsel will report at least annually to Audit Committee on compliance activity relating to this policy.