

**AMERICAN COUNCIL ON GERMANY
POLICY FOR REPORTING CONCERNS ABOUT UNLAWFUL
OR UNETHICAL CONDUCT (WHISTLEBLOWER POLICY)**

The American Council on Germany is a beneficiary of the public trust. As a consequence, staff members must act in accordance with the highest standards of professional integrity in all aspects of their activities with the Council. Our Code of Ethics, detailing these standards, is set forth on page 5 of this Employee Handbook.

If an employee has any questions regarding the best course of action in a particular situation or has actual knowledge or a reasonable belief that the Council or anyone connected with the Council has engaged or is engaging in unlawful or unethical conduct, he or she (referred to here as a "Reporting Person") should immediately discuss his or her concerns with his or her supervisor, the ACG's President, or another member of the Executive Team.

Reports of unlawful or unethical conduct or violations of other policies in this Employee Handbook can be made either in writing or orally but should contain all of the pertinent details to allow an appropriate inquiry into the matter to begin. All reports received will be acted upon in confidence to the maximum extent possible given legal requirements and the need to gather additional facts, conduct an effective inquiry, and take necessary appropriate responsive action.

If, after reporting a matter to a supervisor, the ACG's President, or another member of the Executive Team, the Reporting Person believes that his or her concerns have not been adequately addressed, the Reporting Person may then report the matter to another one of those three persons.

In addition, under the following circumstances a Reporting Person may report concerns of unlawful or unethical conduct or violations of other Council policies to the Board Chair or to another Board Member:

1. if a report involves, or is believed to involve, conduct of all three of the persons listed above,
2. if a report to one of the persons listed above is not acted upon and may involve conduct of one or more of the other persons, or
3. if the matter has not been properly addressed after being reported to a second person listed above.

Any report to the Chair or another Board member must be in writing and identify the steps previously taken to report the matter.

The Council will take such appropriate remedial and disciplinary action as it deems justified by the circumstances, including termination of employment or removal from office, actions to seek restitution, or reporting the matter to a law enforcement agency for possible criminal prosecution. The Council may also take action against a person who has engaged in unlawful or unethical conduct or any violation of other Council policies even if he or she cooperated with the investigation. The Council may determine not to share the results of an inquiry with the Reporting Party, depending on the circumstance and the requirements of applicable law.

The Council will not tolerate retaliation, whether direct or indirect, against any person who makes a good-faith report under this Whistleblowing Policy. However, the Council may also take action against any individual who has filed a complaint without having a reasonable belief in the truth of the matters reported.