

## **Boyce Thompson Institute for Plant Research Whistleblower Policy**

### **General**

To help ensure that Boyce Thompson Institute for Plant Research ("BTI") complies with the highest standards of financial reporting and lawful and ethical behavior, the Audit Committee recommends and the Board of Directors establishes the following procedure for the reporting of illegal or unethical conduct in connection with the Institute's finances or other aspects of its operations, and the retention and treatment of such complaints, including confidential, anonymous submissions received from employees.

### **Reporting Responsibility**

Should any person know or have a reasonable belief that persons associated with BTI plan to engage or have engaged in illegal or unethical conduct<sup>(1)</sup>, in connection with the finances or other aspect of BTI's operations, that individual should immediately file a complaint with the appropriate person.

### **Reporting Violations**

BTI has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's direct supervisor is in the best position to address concerns. However, if the employee is not comfortable speaking with their supervisor, the employee should file a complaint (a "Complaint") with the President or other Corporate Officer. Employees of BTI may submit Complaints on a confidential, anonymous basis.<sup>(2)</sup> If the Complaint concerns the President or an Officer the complainant should notify the chair of the Audit Committee.<sup>(3)</sup>

### **Procedures**

The Supervisor, President, other Officer or Director will report all Complaints to the chair of the Audit Committee or if the Audit Committee Chair is the subject of the Complaint, to another member of the Audit Committee within 2 weeks. In appropriate circumstances, the Supervisor, President, Officer or Director may report a Complaint to the Board chairperson. Reports will include a copy of the Complaint, its date, nature and source (unless the complainant is an employee who has requested confidentiality and/or anonymity), how it was communicated, whether the Supervisor, President, Officer or Director regards the Complaint as credible, and proposals to address it. Complaints will be promptly forwarded to the full Audit Committee, except that the Complaint will not be shared with an individual who is the subject of the Complaint. Likewise, if a Complaint is reported to the Board chairperson, s(he) will promptly report the Complaint to the full Board, except to any individual who is the subject of the Complaint. All credible allegations will be acted up promptly, with further investigation conducted if needed to resolve disputed facts.

### **Audit Committee**

The complainant will receive a written acknowledgment of receipt of Complaint and planned course of action from the Audit Committee within 2 weeks of receipt of the Complaint by the Audit Committee. The length of time required to resolve a Complaint will depend on its nature, scope, and complexity but it is anticipated that all cases will be handled expeditiously. In conducting its investigations, BTI will respect an employee's request for confidentiality and/or anonymity and will strive to keep the identity of other complainants confidential, consistent with the need to conduct an adequate review and investigation, and the law.

The Audit Committee will inform the Board if any Complaint is confirmed, or if the Audit Committee otherwise believes that the Board should be made aware of the situation. The Audit Committee will have ultimate authority over the treatment of Complaints reported to it, subject to the Board's oversight. The committee or, in the case of Complaints reported to the full Board, the Board will ensure that records of all Complaints are maintained in accordance with BTI's document retention policy.

### **Equal Employment Opportunity and Scientific Misconduct**

Complaints arising under BTI's equal employment opportunity policy, including the policy against harassment, employee benefit policies and issues generally handled by individuals responsible for BTI's human resources practices and procedures are covered by this Policy.

Concerns of possible scientific misconduct should follow the scientific misconduct procedure. Mechanisms for resolving issues of scientific misconduct are addressed in the Employee Handbook.

### **Compliance Officer**

The Compliance Officer for BTI is responsible for investigating and resolving all reported complaints and allegations concerning the Whistleblower Policy. The Compliance Officer has direct access to the audit committee of the board of directors and is required to report to the Audit Committee at least annually on compliance activity. The chair of the audit Committee is the Compliance Officer.

### **Appropriate Action**

BTI will take appropriate action in response to any Complaint, including, but not limited to, disciplinary action (up to and including termination) against any person who, in BTI's assessment, has engaged in misconduct and will report such misconduct to the relevant civil or criminal authorities as required by law.

Written records of Complaints will be filed with the Audit Committee minutes, or Board minutes as appropriate, and retained as per the Board minutes record retention policy.

### **No Retaliation**

BTI will not knowingly, with the intent to retaliate, take any action harmful to any person, including interference with lawful employment or livelihood, for reporting a Complaint in good faith pursuant to this policy or to law enforcement officers, governmental agencies or bodies, or persons with supervisory authority over the complainant. Likewise, there will be no punishment or other retaliation for providing information regarding a Complaint in good faith to, or otherwise assisting in any investigation regarding a Complaint conducted by BTI, law enforcement officers, governmental agencies or bodies, or persons with supervisory authority over the complainant. Finally, there will be no punishment or other retaliation for filing a Complaint in good faith, or otherwise participating or assisting in a proceeding filed or about to be filed (with any knowledge of BTI) regarding any Complaint. An individual who deliberately or maliciously provides false information may be subject to disciplinary action (up to and including termination).

**Footnotes**

(1) BTI's Ethics Statement, Allegations of Research Misconduct Procedure, and Employee Handbook may be found on the intranet web site at:  
<http://bti.cornell.edu/intranetPoliciesProcedures.htm>

(2) BTI must report to the Auditors and Audit Committee, (a) any significant deficiencies or material weaknesses in the design and operation of internal financial controls, (b) any fraud involving management or others who have a significant role in internal financial controls, and (c) any information indicating that the accuracy of the audited financial statements may be brought into question.

(3) The following is the recommended path for submitting complaints. An alternative path is provided for complainants concerned with potential reporting conflicts. A complete listing of BTI Officers and Directors may be found in the published annual report, on the BTI website, or may be obtained from the Corporate Secretary.

<b>If a complaint is in regards to:</b>	<b>Report the complaint to:</b>	<b>Alternatively report to:</b>
Support or Technical Staff, Post Docs., or Students	Supervisor, BTI President or Other Officer	Audit Committee
Project Leaders or Department Heads	BTI President	Audit Committee
President or other Officers	Audit Committee	BTI Legal Counsel <sup>(4)</sup>
Board Member	Audit Committee	BTI Legal Counsel <sup>(4)</sup>

(4) Attn: John McCann  
Hancock & Estabrook, LLP  
1500 AXA Tower 1  
100 Madison Street  
Syracuse, NY 13202

Policy adopted by the BTI Board of Directors: May 14, 2008