

Firehouse Subs Public Safety Foundation Whistleblower Policy

General:

The Firehouse Subs Public Safety Foundation Code of Conduct (hereinafter referred to as the Code) requires directors, volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Firehouse Subs Public Safety Foundation Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

Reporting Responsibility:

Each director, volunteer, and employee of Firehouse Subs Public Safety Foundation has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of Firehouse Subs Public Safety Foundation's Code (hereinafter collectively referred to as Concerns).

Authority of Auditors:

All reported Concerns will be forwarded to the Auditors in accordance with the procedures set forth herein. The Auditors shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

No Retaliation:

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

Employees:

Firehouse Subs Public Safety Foundation has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable

speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Executive Director, or a board member. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Executive Director, who has the responsibility to investigate all reported complaints.

Directors and Other Volunteers:

Directors and other volunteers should submit Concerns in writing directly to Auditors. Contact information for the Auditors may be obtained from the Finance Chair.

Handling of Reported Violations:

The Auditors shall address all reported Concerns. The Auditors shall immediately notify the Finance Committee, the President and the Executive Director of any such report. The Auditors will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Auditors, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Auditors have the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith:

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality:

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Policy approved by Board of Directors:

Date: