



Whistleblower Policy

Foundation of Orthopedics and Complex Spine, Inc. (“FOCOS”) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of FOCOS, we 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 employees and others to raise serious concerns internally so that FOCOS can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of FOCOS’ code of ethics or suspected violations of law or regulations that govern FOCOS’ operations.

No Retaliation

It is contrary to the values of FOCOS for anyone to retaliate against any board member, officer, employee, or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of FOCOS. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reporting Procedure

FOCOS has an open door policy and encourages employees to 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 Board of Director’s designated Compliance Officer for FOCOS U.S. *In the event the complaint being lodged involves the Compliance Officer, the complainant will be directed to have that initial conversation with the Chair of the Board.*

Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to FOCOS’ Compliance Officer, who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the FOCOS Compliance Officer.



Compliance Officer

The FOCOS Compliance Officer is appointed by the Board of Directors from among the body of Board Certified Officers (excluding the Chair and Treasurer), and the Compliance Officer is charged with the responsibility of ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Executive Committee of the Board of Directors of all complaints and their resolution and will report at least annually to the Treasurer/Chair of the Finance Committee on compliance activity relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

The FOCOS Compliance Officer shall immediately notify the Finance Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicated 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 viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. 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 FOCOS Compliance Officer 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.



FOUNDATON OF ORTHOPEDICS AND COMPLEX SPINE, INC. (FOCOS)

Compliance Officer Contact Information:

Compliance Officer
FOCOS
85 Broad Street, Floor 18-081
New York, NY 10004
212.308.7731
212.308.7734 Facsimile

Policy initially adopted by the FOCOS Board of Directors on **09 December 2018** (Revised July 2019).