

Los Angeles County Museum of Art

Whistleblower Policy and Procedures

Adopted November 13, 2006

Updated November 13, 2023

Audit Committee of the Board of Trustees

LACMA encourages all individuals who serve or represent LACMA, including members of the Board and nontrustee members of committees of the Board, officers, employees, council and council committee members, volunteers, associated personnel, and all persons under the control of the persons described above (collectively, "Covered Persons") to report violations or suspected violations of law, regulation, and/or LACMA policies, particularly accounting, auditing or other financial practices or ethical matters, without concern for retaliation or adverse consequences as described in this Whistleblower Policy.

This Whistleblower Policy is not a vehicle for reporting violations of LACMA's applicable human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with LACMA's policies and procedures that are applicable to such matters.

The matters which should be reported under this policy include suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, theft or misuse of LACMA assets or suspected regulatory, compliance, or ethics-related issues, concerns or violations.

1. How to Report Violations. LACMA has an open door policy and encourages Covered Persons to share their questions, concerns, suggestions, and complaints with someone at LACMA who can address them properly. To report a violation or suspected violation of law, regulation, or any LACMA policy (the "Report"), a Covered Person should contact his or her supervisor or manager, or the General Counsel. If a Covered Person is uncomfortable or not satisfied with such a procedure, there are three additional methods of reporting:

- An anonymous Report may be made by leaving a voice message at 866.569.7636. In order to preserve anonymity from any line, including the Museum's internal phone system, please dial *67 before entering the phone number.
- The Audit Committee Chairman may be contacted directly by writing to:

Audit Committee Chair
LACMA
5905 Wilshire Boulevard
Los Angeles, CA 90036

- To report violations of or noncompliance with state or federal statutes, rules, or regulations or violations of LACMA's fiduciary responsibilities, an **employee** also has the right to call the California State Attorney General's Whistleblower Hotline at 1-800-952-5225.
2. **Confidentiality.** Reports will be kept confidential to the extent possible, consistent with applicable law and with the need to conduct an adequate investigation and take appropriate corrective action. Individuals who submit Reports are encouraged to identify themselves and provide contact information so that they may be contacted for additional information, if necessary, and the matter may be more easily investigated. Reports, however, may be made anonymously.
 3. **Good Faith Requirement.** This policy prohibits retaliation even if a Report is found to be without merit, but anyone filing a Report must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations made by an employee that prove not to be substantiated and which prove to have been made maliciously or with knowledge of their falsity will be viewed as a serious disciplinary offense.
 4. **Handling of Reported Violations.** Supervisors and managers who receive Reports are required to notify the General Counsel, who will take the following actions:
 - The General Counsel will notify the sender, if possible, within a reasonable time to acknowledge receipt of the Report.
 - The General Counsel will promptly investigate all Reports and take appropriate corrective action, if warranted by his investigation.
 - The General Counsel and the Audit Committee each have the authority to hire outside counsel, outside auditors, or consultants to investigate all Reports, as he or it deems appropriate.
 - The General Counsel shall immediately notify the Chair of the Audit Committee of any Report regarding corporate accounting practices, internal controls, auditing or ethics policy violations at the executive and Board level (including policies on conflicts of interest and confidentiality), and work with the Chair until the matter is resolved.
 - For all other Reports, at the conclusion of his investigation, the General Counsel shall advise the Chairman of the Audit Committee and/or the Director of the conclusions and results of his investigation, to the extent he deems necessary or advisable.
 5. **No Retaliation.** LACMA is committed to the policy that no Covered Person who in good faith makes a Report shall suffer harassment, retaliation or adverse employment consequences. LACMA has adopted

the following protections for whistleblowers, mandated in part by California law:

- LACMA will not make, adopt, or enforce any rule, regulation, or policy preventing a Covered Person from being a whistleblower. • LACMA will not retaliate against a Covered Person who is a whistleblower.
- LACMA will not retaliate against a Covered Person for refusing to participate in an activity that such Covered Person reasonably believes would result in a violation of state or federal statute, or a violation or noncompliance with a state or federal rule or regulation.
- LACMA will not retaliate against a Covered Person for having exercised his or her rights as a whistleblower in any former employment.

An employee who retaliates against someone who has made a Report in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within LACMA prior to seeking resolution outside LACMA.

6. Document Retention and Handling. All documents relating to Reports (including reports to the Audit Committee) are confidential and privileged. Access to such documents will be granted at the discretion of the General Counsel and the Audit Committee.

All Reports and related documents shall be retained for at least five years from the date the Report was received. After that time, the Report and its related documents may be destroyed unless relevant to any pending or potential litigation, inquiry, or investigation, in which case the documents shall not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.