

CINCINNATI UNITED SOCCER CLUB, INC.

Whistle-Blower/Code of Conduct

Rights and Responsibilities

Reporting Persons

Persons are required to report suspected fraudulent or dishonest conduct to the President of the Board of Directors, Chairman of the Board of Directors, or Executive Director.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- Baseless allegations;
- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation; and
- Violations of a person's rights under law.

Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is critical. Reporting Persons, while appropriately concerned about "getting to the bottom" of such issues, should not in any circumstances perform any investigative or other follow up steps on their own. Accordingly, a Reporting Person who becomes aware of suspected misconduct:

- Should not contact the person suspected to further investigate the matter or demand restitution.
- Should not discuss the case with attorneys, the media or anyone other than the President of the Board of Directors, Chairman of the Board of Directors, or the Executive Director.
- Should not report the case to an authorized law enforcement officer without first discussing the case with the President of the Board of Directors, Chairman of the Board of Directors, or the Executive Director.

Investigation

All relevant matters, including suspected but unproven matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings will be communicated to the reporting person, as appropriate. Investigations may warrant investigation by an independent person such as auditors and/or attorneys.

Whistle-Blower Protection

Cincinnati United Soccer Club, Inc. will protect whistle-blowers as defined below:

- Cincinnati United Soccer Club, Inc. will use its best efforts to protect whistle-blowers against retaliation. Whistle-blowing complaints will be handled with sensitivity, discretion and confidentiality to the extent allowed by the circumstances and the law. Generally this means that whistle-blower complaints will only be shared with those who have a need to know so that the Cincinnati United Soccer Club, Inc., can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistle-blower complaint, such persons may also have the right to know the identity of the whistle-blower).
- Employees, consultants and volunteers of the Cincinnati United Soccer Club, Inc., may not retaliate against a whistle-blower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistle-blower's employment, including, but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistle-blowers who believe that they have been retaliated against may file a written complaint with the President of the Board of Directors or the Chairman of the Board of Directors. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.
- Whistle-blowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).