

POLICY STATEMENT

Workplace Complaints

Procedure for Handling Complaints and Concerns about Financial Matters

The Getty strives to conduct all of its activities and operations in accordance not only with applicable law but also the highest ethical standards. Adherence to this goal is imperative in connection with the preparation of the Getty's financial statements, its tax returns and other public reports. The audit committee of the Getty's board of trustees has adopted procedures for handling complaints and concerns to assist the Getty in meeting its legal and ethical obligations in connection with its accounting and auditing practices.

The audit committee relies on the Getty's officers and employees, including the general counsel and the internal auditor, and the Getty's independent accountants for information about the Getty's accounting, internal accounting controls and auditing matters. Because the audit committee is so dependent upon the information provided to it by the Getty's officers and employees, it is important for the committee to cultivate open and effective channels of communication through which concerns and complaints regarding accounting matters may be reported.

Accordingly, the Getty's audit committee has established these procedures for:

- the receipt, retention and treatment of complaints received by the Getty regarding accounting matters, and
- the confidential, anonymous submission by officers and employees of the Getty of concerns regarding questionable accounting matters.

Procedure for Handling Other Complaints and Concerns

The Getty has special procedures for reporting complaints and concerns about financial matters. For other workplace concerns, refer to the *Policy Against Discriminatory Harassment* and the *Conflict Resolution Policy*.

In addition, the Getty has contracted with an independent organization to provide employees with a confidential telephone and online reporting system for reporting workplace concerns.

For further information about these procedures, please refer to www.getty.edu/staff.



The J. Paul Getty Trust

1200 Getty Center Drive
Los Angeles, CA 90049-1679
www.getty.edu

©2006 J. Paul Getty Trust