As Approved By the Audit Committee
May 28, 2004

Juvenile Diabetes Research Foundation International
Employee and Volunteer Complaint Procedures
for
Accounting, Internal Controls and Auditing Matters

Any employee or volunteer of the Juvenile Diabetes Research Foundation International (the "Foundation") or of any of its Chapters or Branches may submit a good faith complaint regarding accounting, internal controls or auditing matters to the management of the Foundation without fear of dismissal or retaliation of any kind. The Foundation is committed to achieving compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. The Audit Committee of the Board of Directors of the Foundation will oversee treatment of employee and volunteer concerns in this area.

In order to facilitate the reporting of employee or volunteer complaints, the Foundation's Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters") and (2) the confidential, anonymous submission by employees and volunteers of concerns regarding questionable accounting or auditing matters.

Receipt of Employee or Volunteer Complaints

- Employees or volunteers with concerns regarding Foundation, Chapter or Branch Accounting Matters should report their concerns to the Vice President of Internal Audit of the Foundation or the Chairman of the Audit Committee of the Board of Directors of the Foundation. In addition, if such concerns relate to a Chapter or Branch of the Foundation, the report may also be made to the Chairman of the Audit Committee, if any, of such Chapter or Branch, or in the absence of any such committee to the Chairman of the Finance Committee of such Chapter or Branch.

- Employees and volunteers may forward complaints on a confidential or anonymous basis to the Vice President of Internal Audit or the Chairman of the Audit Committee of the Board of Directors of the Foundation through a hotline, e mail or regular mail:

Gil King	
Vice President, Internal Audit	Chairman, Audit Committee
Juvenile Diabetes Research Foundation	Juvenile Diabetes Research Foundation
26 Broadway	26 Broadway
New York, NY 10004	New York, NY 1005
Tel: 212-479-7594	Tel: 1-800-223-1138
Email: gking@jdrf.org	

Scope of Matters Covered by These Procedures

These procedures relate to employee and volunteer complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Foundation or of any Chapter or Branch thereof;
- fraud or deliberate error in the preparation, evaluation or review of any Treasurer's Report prepared by a Chapter or Branch and submitted to the Foundation;
- fraud or deliberate error in the recording and maintaining of financial records of the Foundation or of any Chapter or Branch thereof;
- deficiencies in or noncompliance with the Foundation's internal accounting controls;
- deficiencies in or noncompliance with procedures and requirements set forth in the Chapter Accounting Manuel of the Foundation, the Chapter Service Level Agreement and any other relevant procedure, policy or document of the Foundation;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Foundation or of any Chapter or Branch thereof; or
- deviation from full and fair reporting of the financial condition and results of operations of the Foundation or of any Chapter or Branch thereof.

Treatment of Complaints

- Upon receipt of a complaint, the Vice President of Internal Audit will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be promptly reported to the Chairman of the Audit Committee of the Foundation and reviewed under Audit Committee direction and oversight by the National Director of Internal Controls or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

- The Foundation will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters. The Foundation will not suspend, threaten, harass or in any manner discriminate against any volunteer based upon any lawful actions of such volunteer with respect to good faith reporting of complaints regarding Accounting Matters.

Reporting and Retention of Complaints and Investigations

- The Vice President of Internal Audit will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Foundation's document retention policy.

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