

48in48

WHISTLEBLOWER POLICY

Adopted by the Board of Directors on _____, 20____

1. Purpose

48in48 (the "Organization") requires its directors, officers, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

The purpose of this Whistleblower Policy is to encourage and enable directors, officers, employees, and volunteers to raise serious concerns internally so that the Organization can address and correct inappropriate conduct and actions. It is the responsibility of all directors, officers, employees, and volunteers to report concerns about violations of the Organization's Code of Conduct or suspected violations of law or regulation that govern the Organization's operations.

2. Reporting Responsibility

Each director, officer, employee, and volunteer has a responsibility to report, in good faith, any action or suspected action taken within the Organization that is illegal, fraudulent, or in violation of any adopted policy of the Organization. Examples of reportable conduct include, but are not limited to:

- Fraud or deliberate error in the preparation, maintenance, or evaluation of the Organization's financial records.
- Fraud or deliberate error in the recording or reporting of financial information, or deficiencies in internal accounting controls.
- Misappropriation, misuse, or theft of the Organization's funds, assets, or resources.
- Violations of applicable federal, state, or local laws or regulations.
- Conflicts of interest that have not been disclosed as required by the Organization's Conflict of Interest Policy.
- Endangerment of the health or safety of an employee, volunteer, or the public.

3. No Retaliation

No director, officer, employee, or volunteer who in good faith reports a concern under this policy shall suffer harassment, retaliation, or adverse employment or volunteer consequence as a result of making that report. An individual who retaliates against someone who has reported a

concern in good faith is subject to discipline up to and including termination of employment or removal from a volunteer or board position.

This policy is intended to encourage and enable individuals to raise serious concerns within the Organization rather than seeking resolution outside the Organization. Any individual who believes they have been subjected to retaliation should immediately report the matter using the reporting process described below.

4. Acting in Good Faith

Anyone reporting a concern must be acting in good faith and have reasonable grounds for believing the information disclosed indicates improper or unlawful conduct. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline up to and including termination or removal. Such conduct may also give rise to other legal action by those accused of wrongdoing.

5. Confidentiality

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports to individuals not involved in the investigation will be viewed as a serious disciplinary offense. Individuals are encouraged to put their concerns in writing and provide as much detail as possible, but reports may be submitted on a confidential basis or anonymously.

6. Reporting Procedure

The Organization encourages individuals to share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an individual's direct supervisor or the Executive Director is in the best position to address an area of concern.

Concerns should be reported as follows:

- Concerns may be reported to the Executive Director, Adam Walker, who has responsibility for the day-to-day operations of the Organization and for investigating and resolving complaints and allegations concerning violations of this policy.
- If the concern involves the Executive Director, or if the individual is not satisfied with or is uncomfortable approaching the Executive Director, the concern should be reported directly to the Board Chair, Jeff Hilimire.
- If the concern involves both the Executive Director and the Board Chair, or relates to financial or accounting matters, it should be reported to the Treasurer or to the Chair of the Audit/Finance Committee of the Board of Directors.

Reports may be made verbally or in writing, and may be submitted confidentially or anonymously. Contact information for the individuals named above is maintained by the Organization and made available to all directors, officers, employees, and volunteers.

7. Handling of Reported Violations

The individual receiving a report (the "Compliance Officer" for purposes of that report) will acknowledge receipt of the reported concern within ten (10) business days, where the identity and contact information of the reporting individual is known. All reports will be promptly and appropriately investigated, and appropriate corrective action will be taken if warranted by the results of the investigation.

The Board Chair, or the appropriate Board committee, shall be advised of all reports of suspected fraud, financial impropriety, or violations of law, and of the results of any investigation into such reports. At its discretion, the Board may engage outside counsel, auditors, or other advisors to assist in any investigation.

8. Accounting and Auditing Matters

The Treasurer and/or the Audit/Finance Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The individual receiving such a report shall immediately notify the Treasurer or the Audit/Finance Committee, who shall investigate and analyze the report and report the findings and any recommended corrective action to the Board of Directors.

9. Documentation and Records

The Organization shall maintain a record of all reports made under this policy, the investigations conducted, and the resolutions reached, in a confidential file. These records shall be retained in accordance with the Organization's Document Retention and Destruction Policy.

10. Distribution and Acknowledgment

A copy of this policy shall be distributed to all directors, officers, and employees, and made available to volunteers. New directors, officers, and employees shall be provided with a copy of this policy upon joining the Organization. This policy shall be reviewed periodically by the Board of Directors and updated as necessary.

Acknowledgment of Receipt

I acknowledge that I have received and read the 48in48 Whistleblower Policy. I understand my responsibility to report, in good faith, any suspected violations of law or Organization policy, and I understand that the Organization prohibits retaliation against anyone who makes such a report in good faith.

Signature

Printed Name

Date