

CAFAMERICA

Whistleblower Policy

Statement of Purpose

The Board of Directors is committed to having the CAFAmerica comply with high standards with respect to ethics, accounting, internal controls and audit procedures. In adopting this policy, the Board is recognizing that such high standards are supported by a policy that ensures that employees who wish to report fraudulent or dishonest conduct regarding ethics, accounting, internal controls, or auditing matters shall be free to do so without fear of dismissal or retaliation.

Reporting of Possibly Fraudulent or Dishonest Conduct

- All members of the CAFAmerica community are encouraged to report possible fraudulent or dishonest conduct, that is, to become “whistleblowers.”
- An employee should report his or her concerns to a supervisor or manager. If for any reason an employee finds it difficult to report his or her concern to a manager or supervisor, the employee can report it directly to the Chief Executive Officer.
- The supervisor or manager or Chief Executive Officer must communicate any allegations of possible fraudulent or dishonest conduct to the Board of Directors if they determine that a claim has merit.
- If an employee concludes that a member of senior management is engaged in, or is unwilling to take effective action with respect to, illegal activities or serious failures in CAFAmerica’s internal controls, the employee should promptly communicate this concern directly to the Chairman of the Board.
- Managers and supervisors are required to report suspected fraudulent or dishonest conduct to the Chief Executive Officer.
- Anyone, however, who makes a baseless allegation (that is, an allegation made with reckless disregard for its truth or falsity) may be subject to disciplinary action by CAFAmerica and legal claims by individuals accused of such conduct.

Procedures on Treatment of Reports

- CAFAmerica will investigate any possibly fraudulent or dishonest use or misuse of CAFAmerica resources or property by management, staff, volunteers, contractors or interns.
- Anyone found to have engaged in a fraudulent or dishonest conduct is subject to disciplinary action by CAFAmerica up to and including civil or criminal prosecution when warranted.
- CAFAmerica will use best efforts to protect whistleblowers against retaliation and will maintain their identity as confidential unless: (1) the person agrees to be identified; (2) identification is necessary to allow CAFAmerica or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of fraud is entitled to the information as a matter of legal right in disciplinary proceedings.
- CAFAmerica employees may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms or conditions of employment (including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages). Whistleblowers who believe that they have been retaliated against may file a written complaint with the Executive Committee of the Board of Directors. A proven complaint of retaliation shall result in a proper remedy for the person harmed and the initiation of disciplinary action, up to and including dismissal, against the retaliating person. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

Managers' and Supervisors' Duties

- Managers and supervisors are responsible for maintaining a system of management controls, which detect and deter fraudulent or dishonest conduct.
- When dealing with suspected misconduct, managers and supervisors:
 - should ensure that documents relating to the suspected misconduct are not altered, concealed, or destroyed;
 - should not contact the person suspected to further investigate the matter or demand restitution;
 - should not discuss the case with anyone other than the Chief Executive Officer or a duly authorized law enforcement officer;
 - should direct all inquiries from any attorney retained by the suspected individual to the Chief Executive Officer; and
 - should direct all inquiries from the media to the Chief Executive Officer.

Contact

- Questions related to the interpretation of this policy should be directed to the Chief Executive Officer. All questions will be treated confidentially.