

# CHARITIES AID FOUNDATION OF AMERICA

## WHISTLEBLOWER POLICY

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**Effective Date: 3/07/2014**

**Updated: 3/25/2019**

### **I. Purpose**

To promote the highest standards with respect to ethics, accounting, internal controls and audit procedures within CAF America. The Board wishes to encourage everyone associated with the organization who witnesses or has reason to suspect fraudulent or dishonest conduct regarding ethics, accounting, internal controls, or auditing matters to freely report such misconduct confidentially and without fear of reprisal or retaliation.

### **II. Applicability**

The President & CEO is responsible for developing and regularly reviewing this policy and presenting it to the Board to adopt and ratify it. The policy is mandatory for Board of Directors, Officers, and employees, but it also applies to contractors, vendors, investment advisors and any third parties who have dealings with CAF America. Questions related to the interpretation of this policy should be directed to the President & CEO. All questions will be treated confidentially.

### **III. Policy**

#### **A. Reporting of Possible Misconduct.**

- "Possible Misconduct" includes any fraudulent or dishonest conduct, any illegal activities, or any serious failures in complying with CAF America's internal controls or audit procedures.
- An employee must report his or her concerns about any Possible Misconduct to a supervisor, manager or the President & CEO.
- Managers and supervisors are required to report Possible Misconduct to the President & CEO, unless the CEO is the subject of the Possible Misconduct, in which case the report must be made to the Chairman of the Board.
- Third parties are encouraged to report concerns about any Possible Misconduct to any employee, officer or Directors of the Board. Employees receiving any such report must, in turn, report to a supervisor, manager or the President & CEO.
- The supervisor, manager or the President & CEO receiving a report of Possible Misconduct must investigate the allegations of possible fraudulent or dishonest conduct and inform the Board of Directors if the investigation determines that the report has any merit.
- If an employee believes that a supervisor, manager, the CFO or the President & CEO is engaged in Possible Misconduct, or is unwilling to take effective action with respect to any report made of Possible Misconduct, the employee must promptly communicate this concern directly to the Chairman of the Board.
- Any employee who makes a report of Possible Misconduct with reckless disregard for whether it is true or false will be subject to disciplinary action.

## **B. Once a Report of Possible Misconduct is Made**

- CAF America will use best efforts to protect the person making the report against retaliation and will maintain their identity as confidential unless: (1) the person agrees to be identified; (2) identification is necessary to allow CAF America or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of Possible Misconduct is entitled to the information as a matter of legal right.
- CAF America will investigate each report.
- Anyone found to have engaged in an actual misconduct shall be subject to disciplinary action by CAF America, including without limitation, termination from employment, and civil or criminal prosecution.

## **C. Responsibilities of Managers and Supervisors**

- Managers and supervisors shall maintain a system of management controls to detect and deter Misconduct.
- After receiving any report of Possible Misconduct, they shall:
  - collect documents (paper and electronic) relating to the Possible Misconduct and take appropriate steps to insure they are not altered, concealed, or destroyed;
  - **not** contact the person suspected of Possible Misconduct about the report or as part of their investigation;
  - discuss the report and their investigation only with the President & CEO or a duly authorized law enforcement officer;
  - direct all inquiries from any attorney retained by the person suspected of Possible Misconduct to the President & CEO; and
  - direct all inquiries from the media to the President & CEO.

## **D. No Retaliation**

Neither CAF America nor any of its employees, officers or Board of Directors shall retaliate against anyone making a report of Possible Misconduct (including but not limited to, threats of physical harm, loss of job, punitive work assignments, or adverse effect on salary or wages). Any person who believes that they have been retaliated against shall make a written complaint to the Chairman of the Board of Directors (unless the Chairman is the subject of the complaint, in which case the person shall make the complaint to the President & CEO who shall present it to the entire Board.). Anyone found to have engaged in any prohibited retaliation shall be subject to disciplinary action by CAF America, including without limitation termination from employment. 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.