

Whistleblower Policy

America's Defenders Foundation

Article I – Purpose

America's Defenders Foundation (the "Foundation") is committed to high standards of ethical, moral, and legal business conduct. In line with this commitment and the Foundation's obligations under federal and state law, this Whistleblower Policy is intended to encourage and enable directors, officers, employees, volunteers, and other representatives to raise serious concerns internally so that the Foundation can address and correct improper conduct and actions.

This policy is designed to comply with the requirements and best practices applicable to organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, including the Internal Revenue Service (IRS) recommendations for nonprofit governance.

Article II – Scope of Policy

This policy applies to all directors, officers, employees, volunteers, contractors, and agents of the Foundation. It covers the reporting of any suspected illegal, unethical, or improper conduct, including but not limited to violations of federal, state, or local laws; violations of IRS regulations; financial misconduct; fraud; misuse of charitable assets; conflicts of interest; harassment; discrimination; retaliation; or violations of Foundation policies.

Article III – Reportable Activities

Reportable activities under this policy include, but are not limited to: - Fraud, theft, embezzlement, or misappropriation of Foundation funds or assets; - Financial reporting irregularities or false accounting practices; - Violations of federal, state, or local laws or regulations; - Excess benefit transactions or private inurement; - Improper use of grants or restricted funds; - Conflicts of interest not properly disclosed; - Retaliation against individuals who report concerns in good faith; - Gross misconduct, abuse of authority, or substantial violations of Foundation policies.

Article IV – Reporting Procedures

1. **Good Faith Reporting**

Any individual covered by this policy is encouraged to report suspected misconduct in good faith. Reports should be factual rather than speculative and should include as much specific information as possible to allow for proper evaluation and investigation.

2. **How to Report**

Reports may be made orally or in writing and may be submitted to:

- The President;
- Vice President; or
- Any additional Executive Board Members.

If the report involves the President, the report should be made directly to another Executive Board Member.

3. **Confidentiality**

Reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and comply with applicable law.

Article V – Investigation of Reports

1. All reports of suspected misconduct will be promptly reviewed and investigated in a manner appropriate to the circumstances.
 2. The Executive Board of Directors, or a committee designated by the Board, shall have oversight responsibility for investigations involving senior management or matters of significant financial or legal risk.
 3. Investigations will be conducted as discreetly as possible, with due regard for the rights and reputations of all parties involved.
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Article VI – No Retaliation

1. The Foundation strictly prohibits retaliation against any individual who, in good faith, reports a concern or participates in an investigation.
2. Retaliation includes, but is not limited to, termination, demotion, suspension, harassment, discrimination, intimidation, or any other adverse action.

3. Any individual who engages in retaliation will be subject to disciplinary action, up to and including termination of employment or removal from position.

Article VII – False or Malicious Allegations

Reports made in good faith are protected under this policy, even if the allegations are not substantiated. However, individuals who knowingly make false or malicious allegations may be subject to disciplinary action.

Article VIII – Recordkeeping

The Foundation shall maintain records of whistleblower reports, investigations, findings, and corrective actions in accordance with its document retention policies and applicable law. Access to such records shall be restricted to individuals with a legitimate need to know.

Article IX – Oversight and Administration

The Board of Directors is responsible for the administration of this Whistleblower Policy. The Board may delegate responsibility for receiving and investigating reports to a committee or designated individual, provided that appropriate oversight is maintained.

Article X – Policy Distribution and Training

This policy shall be distributed to all directors, officers, employees, and volunteers of the Foundation. Training or education regarding this policy may be provided as deemed appropriate by the Board.

Certification

This Whistleblower Policy was adopted by the Board of Directors of America's Defenders Foundation on _____.

Board Chair / Authorized Officer

Date