



WHISTLEBLOWER POLICY AND PROCEDURE

The Monroe County Friends of Animals (MCFA) requires 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 MCFA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

- 1. REPORTING RESPONSIBILITY** - This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that MCFA can address and correct inappropriate conduct or actions. It is the responsibility of all board members, officers, employees, and volunteers to report concerns or violations of MCFA's Code of Ethics or suspected violations of law or regulations that govern the Organization's operations.
- 2. NO RETALIATION** - It is contrary to the values of MCFA for anyone to retaliate against any board member, officer, employee, or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operation of MCFA. A board member or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of relationship or employment with MCFA.
- 3. REPORTING PROCEDURE** - MCFA has an "open-door" policy and suggests that employees share their questions, concerns, suggestions, or complaints with their supervisor. If an employee is not comfortable speaking with their supervisor or he/she is not satisfied with the supervisor's response, the employee is encouraged to speak with MCFA's Executive Director (the "ED"). Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to MCFA's ED, who has the responsibility of investigating all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the ED. Board members, volunteers and any others with concerns or complaints should speak with or submit the complaint in writing to the ED. Reports may be made with your identity known or anonymously. Any complaints or concerns regarding the ED should be submitted in writing to the President of the Board of Directors.

4. COMPLIANCE - The ED is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The ED will advise the Executive Committee of the Board of Directors (the “Executive Committee”) of all complaints and his/her resolution and will report at least annually to the Finance & Audit Committee on compliance activity relating to accounting or alleged financial improprieties.

5. ACCOUNTING AND AUDITING MATTERS - MCFA’s ED shall immediately notify the President and the Finance & Audit Committee of any concerns or complaints regarding corporate accounting practices, internal controls or auditing and collaborate with the committee until the matter is resolved.

6. ACTING IN GOOD FAITH - Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that cannot be substantiated and which prove to have been made maliciously or known to be false will be viewed as a serious disciplinary offense. This disciplinary action may include termination of the board or employee relationship, or other legal means to protect the reputation of the Foundation and members of its Board and staff.

7. CONFIDENTIALITY - Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

8. REPORTED VIOLATIONS AND INVESTIGATION - The ED will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be investigated with due care and in a timely manner. If warranted by the investigation, appropriate corrective action will be taken up to and including expulsion, termination of employment or termination of relationship. If needed, legal counsel, accountants or other resources will be obtained to conduct a full and complete investigation.

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