

WHISTLEBLOWER POLICY  
OF  
KIDS OF CHATHAM ORGANIZATION, INC.

Adopted June 18, 2024

## **General Statement**

Kids of Chatham Organization, Inc. (the “**Organization**”) is committed to observe high standards of legal and ethical business conduct. The Organization expects its employees to exercise honesty and integrity in fulfilling the Organization’s responsibilities and complying with all applicable laws and regulations. This policy is intended to encourage and enable good faith reporting of Wrongful Conduct (as defined below) and to protect individuals from retaliation who make such reports.

## **Purpose**

This policy creates a mechanism for an employee to report Wrongful Conduct. Wrongful Conduct is defined as a violation of applicable law or regulations or material violations of the Organization’s operating policies (“**Wrongful Conduct**”).

Examples of Wrongful Conduct that this policy is intended to address include, but are not limited to:

- Falsification of the Organization’s financial reports, tax returns or other financial documents;
- Non-compliance with the Organization’s legal responsibilities;
- Misappropriation of funds or theft of property of the Organization; or
- Material violations of conflict of interest, record retention, employee protection or other Organization policies.

No employee who in good faith reports Wrongful Conduct will suffer retaliation, harassment or adverse employment consequences.

## **Reporting**

An employee may report Wrongful Conduct directly to the Executive Director or other designated staff or Board member. If the employee believes that the concerns reported will not be fairly considered, the report of Wrongful Conduct can be made to the President of the Organization or other designated person. The officer who receives the report Executive Director or other designated staff or Board member must advise the President of the allegations of Wrongful Conduct immediately.

The Organization will make every effort to treat the employee's identity with confidentiality, with the understanding that details of the allegations concerning the Wrongful Conduct may need to be shared with others in order to conduct a comprehensive investigation.

Anonymous reports, while accepted, impact the Organization's ability to conduct an investigation. Thus, employees are encouraged to disclose their identity to increase the credibility of the report and to enable the Organization to investigate the matter thoroughly.

The employee will not be expected to prove the truth of his or her allegations of Wrongful Conduct, but he or she should be prepared to demonstrate that the allegations are made in good faith and to submit whatever evidence is available to support the allegations. Reports of unfounded allegations of Wrongful Conduct that are demonstrated to have been made recklessly, maliciously or with the knowledge that the allegations were false may lead to disciplinary action up to and including termination.

### **Response**

A person or committee so designated by the Board of Directors is responsible to supervise and direct a prompt investigation. The action taken will be dependent on the nature of the concern. A report of the conclusions of the investigation will be made to the entire Board of Directors, who will determine what disciplinary and corrective action, if any, shall be taken.

### **Retaliation Prohibited**

No employee who reports Wrongful Conduct in good faith under this policy shall suffer threats, abuse, harassment, retaliation, discrimination or any other or adverse employment consequence. A person within the Organization who does retaliate against an employee is subject to discipline up to, and including, termination of employment.

Any reporting person who believes he or she has been retaliated against should report it to the Executive Director or other appropriate supervisory person.

### **Certification of Compliance**

When an individual is first employed he or she must complete and deliver to the Organization a certificate in the form specified by the Organization, which, initially, will be the form attached to this policy as **Annex A**.

### **Violations of this Policy**

Violations of this policy will be subject to such disciplinary and corrective action as the Board of Directors deems appropriate.

### **Periodic Reviews**

The Board of Directors shall review this policy periodically to ensure that it continues to satisfy the obligations of the Organization. Any changes to the policy will be communicated timely to all employees.

**ANNEX A**

**KIDS OF CHATHAM ORGANIZATION, INC.  
Whistleblower Policy Certificate**

This certificate must be signed and delivered pursuant to the Whistleblower Policy (the “**Policy**”) of Kids of Chatham Organization, Inc. (the “**Organization**”) (adopted by the Board of Directors of the Organization as of June 18, 2024), at such times as specified in the Policy.

- (a)    \_\_\_ (initial) I have received a copy of the Policy;
- (b)    \_\_\_ (initial) I have read and understand the Policy; and
- (c)    \_\_\_ (initial) I agree to comply with the Policy.

The undersigned, by his or her signature, certifies as indicated above and acknowledges his or her understanding of the implications of the Policy.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Position

\_\_\_\_\_  
Date