



WHISTLEBLOWER POLICY

Lyons Emergency Assistance Fund (LEAF) Ethics Standards/Code of Conduct policy requires directors and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. LEAF is also committed to adhering to all laws and regulations that apply to the Agency. In line with these commitments, and LEAF's goal of open communications with its employees, volunteers & board members, this policy aims to provide an avenue to raise good-faith concerns confidentially and without fear of retaliation. The objectives of this Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting, internal control, or audit matters;
- The receipt, retention, and treatment of such concerns received by LEAF; and
- The protection of employees, volunteers & board members reporting good-faith concerns from retaliatory actions.

Reporting Responsibility

Each board member, employee, and volunteer of LEAF has an obligation to report in accordance with this Whistleblower Policy complaints, reports, or inquiries about illegal practices or serious violations of this policy, including suspected illegal or improper conduct by the organization itself, by its leadership, or by others on its behalf (hereinafter referred to as "Concerns").

Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the reported action violates LEAF policy or the law. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, may result in discipline, up to and

including termination of employment or termination of one's affiliation with LEAF. Such conduct may also give rise to other actions, including civil lawsuits.

Reporting Procedure

Employees, volunteers & board members

To raise a concern, an employee, board member, & volunteer should first report concerns in writing to the LEAF board of directors ideally within five days of learning about the concern or as soon as practical.

The Board of Directors shall be responsible for promptly investigating and making appropriate recommendations with respect to all reported Concerns. The chair of the Board of Directors will notify the sender and acknowledge receipt of the Concern within five business days, if possible. Should the concern be about the chair of the Board of Directors, the vice-chair of the Board of Directors will notify the sender receipt of the concern. It will not be possible to acknowledge receipt of anonymously submitted Concerns. In addition, action taken must include a conclusion or follow-up, or both, with the complainant for complete closure of the Concern.

Confidentiality

Reports of Concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. The Board of Directors has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

No Retaliation

LEAF strictly prohibits and does not tolerate retaliation of any kind against an individual who in good faith reports a Concern pursuant to this Whistleblower policy. All forms of retaliation against employees, volunteers, & board members making good faith reports are prohibited, including any form of discipline, reprisal, intimidation or other form of retaliation for participating in any activity protected by law or this policy.

Examples of protected activities include, but are not limited to:

- The submission of concerns;
- The receipt, retention, and treatment of concerns received by the organization; and
- The protection of directors, volunteers, and employees reporting Concerns from retaliatory actions.

The examples above are illustrative only, and not exhaustive. No form of retaliation for any protected activity will be tolerated.

Employees with questions or complaints alleging a violation of this prohibition against retaliation should discuss the issue with the Board of Directors immediately. As an option, complaints involving the Executive Director may be brought to the Chairperson of the Board of Directors.

LEAF will conduct a thorough and objective investigation of the retaliation complaint, making an effort to keep the matter as confidential as possible to the extent consistent with this investigation. If LEAF determines that retaliation has occurred, the person found to have violated this Policy's prohibitions against retaliation will be subject to disciplinary action up to and including termination. LEAF will take steps as necessary to prevent further retaliation.