

# The Kringle Cause, Inc.

## Whistleblower Protection Policy

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### Article I

#### **Purpose**

The purpose of the whistleblower protection policy is to ensure that the directors, officers, employees, volunteers, and other stakeholders of The Kringle Cause, Inc. (hereinafter the “non-profit”) observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

The objectives of this Policy is to establish policies and procedures for:

The submission of concerns regarding questionable accounting or audit matters by directors, officers, employees, volunteers, and other stakeholders of the organization on a confidential and anonymous basis.

The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.

The protection of directors, officers, employees, volunteers, and other stakeholders reporting concerns from retaliatory actions.

## **Article II**

### **Procedures**

#### **1. Reporting Responsibility**

This Whistleblower Policy is intended to encourage and enable directors, officers, volunteers, and others to raise serious concerns internally so that The Kringle Cause, Inc. can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees, volunteers, and stakeholders to report questionable or improper accounting or auditing matters and concerns about violations of the non-profit's code of ethics or suspected violations of law or regulations that govern its operations.

#### **2. No Retaliation**

It is contrary to the values of the non-profit for anyone to retaliate against any board member, officer, employee, volunteer or other stakeholder 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 operations of the non-profit. A volunteer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

#### **3. Reporting Procedure**

Non-profit has an open door policy and suggests that volunteers and employees share their questions, concerns, suggestions or complaints with their supervisor.

If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Compliance Officer or Audit Committee.

Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Audit Committee, who has the responsibility to investigate all reported complaints. Employees and volunteers with concerns or complaints may also submit their concerns in writing directly to their supervisor, the Executive Director, or the organization's Compliance Officer.

## **Article III**

### **Handling of Reported Violations**

#### **1. Compliance Officer**

The Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will immediately notify the Audit Committee of all questions, complaints or concerns.

#### **2. Audit Committee**

All reports will be promptly investigated by the Audit Committee and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation.

All action taken by the Audit Committee must include a conclusion and/or follow-up with the complainant for complete closure.

#### **3. Conflict of Interest**

In the event that a member of the Audit Committee and/or the Compliance Officer is the subject of an investigation, they must recuse themselves from the investigation.

Additionally, that individual is prohibited from engaging in any discussions related to the investigation.

A violation of this be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment or dismissal from a volunteer position.

#### **4. Use of Outside Experts**

The Audit Committee 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.

#### **3. 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 prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

#### **4. 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.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment or dismissal from volunteer position. Such conduct may also give rise to other actions, including civil lawsuits.