

Children Incorporated Whistleblower Policy

I. General

It is the intent of Children Incorporated (the “Organization”) to adhere to all laws, policies, and regulations that apply to the Organization, and the underlying purpose of this policy is to reach that goal. The Organization requires all directors, officers, staff (whether paid or volunteer), and any member of a committee (each, a “Committee”) with powers delegated by the Board of Directors (“the Board”) of the Organization to observe high standards of business and personal ethics in the conduct of their duties and responsibilities and, in connection with such standards, to comply with the Organization’s Conflict of Interest Policy, among other policies. All directors, officers, staff, and any member of a Committee of the Organization are expected to practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws, policies, and regulations. An employee or other representative is protected from retaliation only if they bring the alleged activity, policy, or practice to the attention of the Organization and provide the Organization with a reasonable opportunity to investigate and correct the alleged activity, policy, or practice.

II. Reporting Responsibility

It is the responsibility of all directors, officers, staff, and any member of a Committee of the Organization to comply with the Organization’s Conflict of Interest Policy, among other policies, and to report violations or suspected violations in accordance with this Whistleblower Policy.

III. No Retaliation

No director, officer, staff member, or member of a Committee of the Organization who, in good faith, reports a violation of any policy of the Organization or any law relating to the Organization will suffer harassment, retaliation, or adverse employment consequences. Any director, officer, staff member, or member of a Committee of the Organization who retaliates against someone who has reported such a violation in good faith is subject to discipline up to and including termination of employment or removal from the Board, as applicable. This Whistleblower Policy is intended to encourage and enable directors, officers, staff members, and any member of a Committee of the Organization to raise serious concerns within the Organization prior to seeking resolution outside of the Organization.

IV. Reporting Concerns

The directors, officers, staff members, and any member of a Committee of the Organization are encouraged to share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, a staff member’s or officer’s supervisor is in the best position to address an area of concern. However, if the staff member or officer is not comfortable speaking with their supervisor or they are not satisfied with their supervisor’s response, the individual is encouraged to speak with the Chief Executive Officer, any member of the Board, or anyone in management whom they are comfortable approaching. Supervisors and directors are required to report suspected violations of any policy of the Organization or any law relating to the Organization to the Chief Executive Officer, who has the responsibility to investigate all reported violations, unless otherwise determined by a vote of the Board. For suspected fraud, or when a director, officer, staff member, or any member of a Committee is not satisfied or comfortable with following the reporting process outlined herein, the Chief Executive Officer should be contacted directly.

V. Resolution and Compliance

The Chief Executive Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of any policy of the Organization or any law relating to the Organization and, at his or her discretion, shall advise the Board. The Chief Executive Officer is required to report to the Board at least annually on compliance activity.

VI. Accounting and Auditing Matters

The Board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Chief Executive Officer shall immediately notify the Board of any such complaint and work with the Board until the matter is resolved.

VII. Handling of Reported Violations

Upon receipt of a report of a violation or suspected violation, the recipient should immediately notify the Chief Executive Officer. The Chief Executive Officer will notify the sender and acknowledge receipt of the report within five (5) business days. All reports will be promptly investigated, and appropriate corrective action will be taken, if warranted by the investigation. Any action taken to address a report of a violation or suspected violation shall include a conclusion and/or follow-up with the complainant to facilitate complete closure of the concern.

The Board Chairman and Chief Executive Officer have 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.

VIII. Acting in Good Faith

Anyone reporting a complaint concerning a violation or suspected violation of any policy of the Organization or any law relating to the Organization must be acting in good faith and have reasonable grounds for believing the information disclosed indicates any such violation. The act of making allegations that proves to be unsubstantiated, and to have been made maliciously, recklessly, or with foreknowledge that the allegations are false, will be viewed as a serious offense and may result in disciplinary action, up to and including dismissal from the complainant’s position with the Organization or termination of employment. Such conduct may also give rise to other actions, including civil law suits.

IX. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports to individuals not involved in the investigation unless otherwise permitted in or required by this Whistleblower Policy will be viewed as a serious offense and may result in disciplinary action, up to and including termination of employment. Such conduct may also give rise to other actions, including civil law suits.

My signature below indicates my receipt and understanding of this Whistleblower Policy. I also verify that I have been provided with an opportunity to ask questions about this Policy.

Print Name

Signature

Date

{Re-approved by The Board of Directors on Tuesday, January 12, 2021}