

## **Whistleblower Policy for Comfort Aid International**

Comfort Aid International requires its directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of Comfort Aid International, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **1. Reporting Responsibility**

It is the responsibility of all directors, officers, and employees to report concerns about violations of Comfort Aid International's code of ethics or suspected violations of law or regulations that govern Comfort Aid International's operations.

### **2. No Retaliation**

It is contrary to the values of Comfort Aid International for anyone to retaliate against any board member, officer, or employee 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 Comfort Aid International. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

### **3. Reporting Procedure**

Comfort Aid International has an open-door policy and suggests that 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 someone in the Human Resources Department or anyone in management whom you are comfortable approaching.

### **4. 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 advise the Executive Director and/or the Board of Directors of all complaints and their resolution and will report at least annually to the Treasurer on compliance activity relating to accounting or alleged financial improprieties.

### **5. Accounting and Auditing Matters**

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

### **6. Acting in Good Faith**

Anyone filing a 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.

### **7. 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 will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **8. Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective actions will be taken if warranted by the investigation.