

## **GIFT OF ADOPTION FUND**

### **Whistle-blower Policy and Complaint Procedures**

#### Employee Appeal Process

As a matter of general policy, the immediate supervisor will provide an open door for discussion and a receptive ear and will review all staff member suggestions or complaints concerning our work practices and procedures.

If a staff member wishes to make a formal complaint, it should be done within a reasonable time after the incident has occurred or the issue has arisen. We consider an open discussion between employee and the immediate supervisor as the first step in the complaint procedure. The supervisor must respond to the complaint in a timely manner.

At this point, the complaint must be submitted in writing, with the nature of the grievance clearly outlined. The immediate supervisor will investigate the complaint and notify the staff member, in writing, of a decision within a reasonable amount of time. If the staff member feels its complaint was not fully evaluated the next step would be to address the complaint to the Chief Executive Officer.

As a last resort, a staff member may take a complaint to the National Board of Governors. The National Board of Governor's decision constitutes the organization's final word on the matter.

For concerns about financial irregularities, employees are instructed to contact the Treasurer of the National Board of Governors. This is compliant with Sarbanes-Oxley: Section 301, which mandates organizations implement a system to allow employees to come forward with concerns surrounding accounting and auditing irregularities. Our organization encourages you to submit concerns and complaints regarding workplace issues, such as accounting discrepancies, fraud, accounting misrepresentations, auditing matters, accounting omissions, ethics violations, or any other financially related concerns you may have. If you have any other workplace concerns that are not financially related, please utilize our current procedures as described above. Your confidential report will be forwarded to the individuals our organization has deemed appropriate to review and respond to your concerns.

This policy will be reviewed annually by the Board or Directors and amended as it deems appropriate as the size and scope of the organization changes.