

**Raising Haiti Foundation**  
**Whistleblower Protection Policy**  
**Date May 9, 2025**

Raising Haiti Foundation requires directors and officers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. When the time comes that we hire employees, they too will be required to observe these standards. As representatives and agents of Raising Haiti Foundation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

**Reporting Responsibility** This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Raising Haiti Foundation can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of Raising Haiti Foundation's code of ethics or suspected violations of law or regulations that govern Raising Haiti Foundation's operations.

**No Retaliation** It is contrary to the values of Raising Haiti Foundation for anyone to retaliate against any board member, officer, employee or volunteer 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 Raising Haiti Foundation. 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, removal of the individual from their position in the organization, and/or formal disaffiliation of the organization with the individual.

**Reporting Procedure** Raising Haiti Foundation has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor, General Counsel, the Executive Director, or a Board member. Those who have received complaints are required to report complaints or concerns about suspected ethical and legal violations in writing to Raising Haiti Foundation's Board of Directors, which has the responsibility to investigate all reported complaints. If the complaint relates to the Board of Directors, or a member of the Board of Directors, the complaint may be lodged with the organization's General Counsel.

**Board of Directors** Raising Haiti Foundation's Board of Directors is generally responsible for

ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Board of Directors will advise the Executive Director of all complaints and their resolution and will report any complaints at the subsequent quarterly meeting of the Board of Directors. If the complaint is against the Board of Directors, the General Counsel will so advise the Board of Directors, investigate the same, and report the findings of such investigation to the Board of Directors to take appropriate action. Corrective action will be taken by the Board of Directors, if warranted.

**Accounting and Auditing Matters** Raising Haiti Foundation's Board members shall immediately notify the Treasurer and Executive Director of any concerns or complaints regarding corporate accounting practices, internal controls or auditing and work until the matter is resolved.

**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.

**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.

### **Fraudulent or Dishonest Conduct**

Fraudulent or dishonest conduct is a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to, the following:

- Forgery or alteration of documents
- Unauthorized alteration or manipulation of computer files
- Fraudulent financial reporting
- Embezzling, self-dealing, private inurement
- Pursuit of a benefit in violation of the foundation's Conflict of Interest Policy
- Misappropriation or misuse of foundation resources such as funds, supplies, or other assets
- Paying for goods or services that are not rendered or delivered

- Authorizing or receiving compensation for goods not received, services not performed, or hours not worked
- Facilitating or concealing any of the above or similar actions

### **Material Violation of Foundation Policy**

A material violation of foundation policy is a deliberate act or failure to act in accordance with established policies including but not limited to confidentiality, ethics, conflict of interest, whistleblower, and document retention.

### **Questionable Accounting or Business Practices**

Questionable accounting or auditing practices include, but are not limited to, the following:

- Circumvention or attempted circumvention of accounting procedures or internal controls
- Providing false information to or withholding material information from the Foundation's auditors, lawyers, directors, or other representatives responsible for ensuring foundation compliance with fiscal and legal responsibilities

**Handling of Reported Violations** Raising Haiti Foundation's Board of Directors will notify the

person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

**Policy Review** This policy will be periodically reviewed by the Board of Directors to ensure its effectiveness and compliance with relevant laws and best practices.

Policy approved by the Raising Haiti Foundation's Board of Directors on May 9, 2025.