

# WHISTLEBLOWER POLICY

**Effective Date:** March 12, 2026

**Approved By:** Board of Directors

**Applies To:** Board Members, Committee Members, Officers, Employees, Volunteers, Contractors, and Agents

## I. Purpose

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The Calyx Foundation is committed to lawful, ethical, and transparent conduct in all activities. This Whistleblower Policy establishes procedures for reporting suspected misconduct and protects individuals who report concerns in good faith from retaliation.

This policy supports:

- Accountability
- Financial integrity
- Ethical governance
- Legal compliance
- Protection of organizational reputation
- Protection of individuals who raise concerns

## II. Scope

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This policy applies to concerns involving:

- Financial impropriety or fraud
- Misuse of funds or assets
- Conflicts of interest
- Violations of laws or regulations

- Breach of fiduciary duties
- Discrimination or harassment
- Ethical misconduct
- Retaliation
- Serious violations of organizational policy

This policy does not replace routine HR grievance procedures but applies when concerns involve ethical, legal, or governance risks.

### III. Good Faith Reporting

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A whistleblower is any individual who reports a concern in good faith.

A report is made in good faith when:

- The individual reasonably believes the information is true
- The report is not made for personal gain
- The report is not knowingly false

False or malicious reports may result in disciplinary action.

### IV. Reporting Channels

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Individuals may report concerns through one of the following methods:

1. Direct Supervisor (if appropriate)
2. Executive Director
3. Board Chair
4. Chair of the Audit and Risk Committee
5. Confidential Online Reporting Form
6. Designated Whistleblower Email Address
7. Anonymous Written Submission by Mail

If the concern involves executive leadership, the report should be directed to the Board Chair or Audit and Risk Committee.

If the concern involves the Board Chair, the report should be directed to the Vice Chair or Audit Committee Chair.

## V. Confidentiality

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Reports will be handled as confidentially as possible.

- Information will be shared only with individuals who need to know to conduct an investigation.
- Anonymous reports are permitted.
- Confidentiality may be limited if disclosure is required by law.

## VI. Protection Against Retaliation

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The Calyx Foundation strictly prohibits retaliation against any individual who:

- Reports a concern in good faith
- Assists in an investigation
- Participates in corrective action

Retaliation includes:

- Termination
- Demotion
- Harassment
- Reduction in duties
- Threats
- Adverse treatment

Any retaliation should be reported immediately and will result in disciplinary action.

## VII. Investigation Process

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### Step 1: Acknowledgment

A report will be acknowledged within a reasonable timeframe when possible.

### Step 2: Preliminary Review

The designated reviewer will determine:

- Whether the complaint falls under this policy
- Whether immediate action is required

### Step 3: Investigation

If warranted:

- An internal or external investigator may be appointed
- Relevant documents and interviews will be conducted
- Findings will be documented

### Step 4: Resolution

The Board or designated committee will:

- Review findings
- Determine corrective action
- Document decisions

### Step 5: Communication

Where appropriate and legally permissible, the whistleblower will be informed that the matter has been addressed.

## VIII. Corrective Action

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Corrective actions may include:

- Policy revision
- Internal control improvements
- Disciplinary action
- Referral to legal authorities
- Removal from position

All corrective actions will be documented.

## IX. Record Retention

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All whistleblower reports and investigation documentation will be:

- Logged securely
- Retained according to record retention policies
- Accessible only to authorized individuals

## X. Oversight Responsibility

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The Audit and Risk Committee is responsible for:

- Oversight of whistleblower procedures
- Annual review of policy effectiveness
- Reporting summary activity to the Board (without breaching confidentiality)

The full Board retains ultimate fiduciary responsibility.

## XI. Compliance with Law

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This policy is designed to comply with:

- Federal nonprofit governance standards
- State nonprofit law
- IRS best practice guidelines
- Applicable whistleblower protection statutes

Nothing in this policy restricts an individual's right to report concerns to governmental authorities.

## XII. Non-Interference

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No person may interfere with:

- Filing of a complaint
- Conducting an investigation
- Cooperation with investigators

Interference constitutes policy violation.

## XIII. Distribution & Training

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This policy shall be:

- Provided to all board members
- Included in employee handbook
- Provided to committee members
- Made available upon request

Orientation for new board members and employees will include overview of this policy.

## XIV. Policy Review

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This policy will be reviewed annually by:

- Audit and Risk Committee
- Governance Committee

Revisions require Board approval.

## XV. Statement of Organizational Commitment

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The Calyx Foundation recognizes that ethical accountability is foundational to public trust. We encourage responsible reporting and are committed to protecting those who speak up in good faith. Transparency strengthens our mission to expand healthcare access, workforce opportunity, and stable housing.