

WHISTLEBLOWER PROTECTION POLICY

INTRODUCTION

National Assistance League is committed to the highest possible legal, ethical, and moral standards of conduct and will not tolerate illegal or dishonest behavior.

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that National Assistance League can address and correct inappropriate conduct and actions.

All employees, officers, and directors are covered under the Policy. It is the responsibility of all directors, officers, employees and volunteers to report concerns about violations of National Assistance League's code of ethics or suspected violations of law or regulations that govern National Assistance League's operations; destroying, altering, concealing, or falsifying a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding; fraudulently influencing or misleading any independent public accountant engaged in the performance of an audit of National Assistance League's financial statements; or planning, facilitating, or concealing any of the above.

This is not meant to be an exhaustive list but rather a guide to the types of improper behavior covered by this Policy.

Examples of serious misconduct covered by this Policy include, but are not limited to, violations of federal state, or local laws; fraudulent financial reporting or actions that may lead to such fraudulent reporting

PROCEDURE FOR REPORTING VIOLATIONS:

Any person may report allegations of suspected improper activities. The individuals involved in such activities may be staff, officers, directors, auditors, vendors, or other third parties.

National Assistance League has two Compliance Officers: Executive Director and Board Chair.

A whistleblower should direct all concerns, either in written or oral form, to the Compliance Officers listed who will be responsible for investigating and resolving all reported complaints, and allegations concerning violations of the Policy. Upon receipt of a complaint, the Compliance Officer must advise the Board Chair. The allegation submitted by the Whistleblower should include whatever documentation is available to support a reasonable basis for the claim and to assist the Compliance Officers in investigating the claim.

If a staff Whistleblower is not comfortable communicating concerns to the executive director or is unsatisfied with the response, the Whistleblower is encouraged to speak to the board chair. If a board member Whistleblower is not comfortable communicating concerns to the board chair or is unsatisfied with the response, the Whistleblower is encouraged to speak to the executive director.

ACCOUNTING AND AUDITING MATTERS:

The National Assistance League's Board Chair shall immediately notify the Finance Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

ACTING IN GOOD FAITH:

Although the Whistleblower is not expected to prove the truth of allegations, he/she must demonstrate reasonable grounds for concern. Anyone filing a report concerning a violation or suspected violation must do so 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 maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

CONFIDENTIALITY:

Any investigation will be conducted in a manner that conceals and protects the Whistleblower's identity to the greatest extent possible consistent with the need to conduct a fair and adequate investigation. Reports or suspected violations may be submitted on a confidential basis.

NO RETALIATION:

National Assistance League prohibits any form of harassment, retaliation, or other adverse consequence toward a Whistleblower in response to a good faith allegation under this Policy.

Any person who retaliates against a Whistleblower or another individual who assists in the investigation is subject to appropriate disciplinary and corrective action, up to and including termination of employment in the case of an employee.

Any employee, officer or director found to have knowingly made a false allegation with malicious intent or to have knowingly produced false information with respect to the complaint will be subject to disciplinary measures.

Policy Approved by the Board: May 8, 2026

Date Last Modified _____