

## American Friends of Yad Eliezer

### WHISTLEBLOWER POLICY

- I. **General.** American Friends of Yad Eliezer (the “Organization”) requires directors, officers, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.
- II. **Reporting Responsibility.** It is the responsibility of all directors, officers and employees, and volunteers to comply with the Organization’s policies and all applicable laws and regulations and to report violations or suspected violations in accordance with this Whistleblower Policy.
- III. **No Retaliation.** No director, officer, employee, or volunteer who in good faith reports any action or suspected action taken by or within the organization that is illegal, fraudulent, or in violation of any adopted policy of the organization, shall suffer intimidation, harassment, retaliation, discrimination, or adverse employment consequences. An employee who retaliates against someone who has reported an alleged violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise concerns about potential illegal activity within the Organization prior to seeking resolution outside of the Organization.
- IV. **Reporting Alleged Violations.** In most cases, an employee or volunteer should report suspected violations of the Organization’s policies or potential illegal activities to his or her supervisor. If the employee or volunteer is not comfortable speaking with his/her supervisor or is not satisfied with his/her supervisor’s response, he/she is encouraged to speak with someone in the Human Resources Department or anyone in management whom he/she is comfortable approaching. Supervisors and managers are required to report suspected violations of the Organization’s policies or the law to the Executive Director or President of the Organization. Officers and directors should report suspected violations of the Organization’s policies or potential illegal activities to the Executive Director or the President. A submitted report will be investigated by the Board or a Committee thereof, with assistance from the President and Executive Director. A report of the findings will be submitted to the full Board with recommendations for action.
- V. **Acting in Good Faith.** Anyone filing a complaint concerning a violation or suspected violation of any law or organization policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates such a violation. Any allegations that are unsubstantiated and are found to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

- VI. 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.
- VII. Handling of Reported Violations.** The appropriate person to receive an official complaint, as outlined in this policy, will notify the complainant and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Outside legal counsel may be consulted as needed or warranted by the complaint.
- VIII. Overseeing Policy.** Responsibility for administering and reporting on this policy to [the Audit Committee] [the committee designated by the board with responsibility for overseeing the whistleblowing policy] is delegated to Solomon Tropper.
- IX. Distributing Policy.** The person designated to administer this policy, as outlined in the previous paragraph, shall oversee the distribution of this policy to directors, officers, employees, and any volunteers that provide substantial services to the organization.