



ANIMALS' ANGELS, INC.

## WHISTLEBLOWER POLICY

---

### **POLICY ON REPORTING IMPROPRIETIES, FRAUDULENT OR DISHONEST CONDUCT**

It is the policy of Animals' Angels Inc. to safeguard and protect all of the nonprofit's resources. Animals' Angels Inc. administrators are primarily responsible for safeguarding the nonprofit's resources by establishing and maintaining sound internal controls designed to detect and deter potential misuse of resources, by taking action to minimize financial loss when misuse occurs, and by correcting abuse. All employees and board members are responsible for reporting improprieties they observe.

Animals' Angels Inc. will investigate any possible impropriety, fraudulent or dishonest use or misuse of Animals' Angels Inc.'s resources or property by board, staff, or program participants. Anyone found to have engaged in an impropriety or fraudulent activity is subject to disciplinary action by Animals' Angels Inc. up to and including termination or dismissal, and civil or criminal prosecution when warranted.

All members of the Animals' Angels Inc. staff, board and stakeholder community are to report possible fraudulent or dishonest conduct (including but not limited to financial improprieties or misuse of the organization's resources) confidentially to the Executive Director. If for any reason an employee finds it difficult to report his or her concern to the Executive Director the employee can report it directly to the President or Vice President of the Board of Directors.

A few examples of fraudulent conduct or impropriety include:

- Forgery or alteration of documents
- Pursuit of a benefit or advantage in violation of Animals' Angels Inc.'s Conflict of Interest Policy
- Misappropriation or misuse of organization's resources, such as funds, supplies, other assets
- Abuse, inappropriate activity with a program participant
- Authorizing or receiving compensation for goods not received, services not performed or hours not worked

- Fraudulent financial reporting

Criteria used to determine whether certain activities or behavior constitute misuse of resources include state and federal laws, and Animals' Angels Inc. policies and procedures.

The person reporting may choose to do so anonymously via mail or through other means of communication.

All efforts will be made to protect the confidentiality of those who report financial improprieties and choose to do so anonymously. However, in certain situations, legal requirements make it impossible to keep the individual's identity confidential.

In accordance with the Sarbanes-Oxley Act, no retaliatory organizational action will be taken against those who report truthful information about the commission or possible commission of any federal offense to a "law enforcement officer", even if the person incorrectly believes that a violation has occurred. The phrase "law enforcement officer" is defined by Sarbanes-Oxley Act as including any "officer or employee of the Federal Government...authorized under law to engage in or supervise the prevention, detection, investigation, or prosecution of an offense".