



## WHISTLEBLOWER POLICY

The whistleblower policy is intended to provide a mechanism for the reporting of illegal activity or the misuse of Guardian Angels for Soldier's Pet® assets while protecting the volunteers who make such reports from retaliation.

### Questionable Conduct

This policy is designed to address situations in which a client, donor, or volunteer with Guardian Angels for Soldier's Pet® suspects another volunteer has engaged in illegal acts or questionable conduct involving Guardian Angels for Soldier's Pet's assets. This conduct might include outright theft (of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to Guardian Angels for Soldier's Pet's auditors, or even a volunteer's conflict of interest that results in financial harm to Guardian Angels for Soldier's Pet®.

Guardian Angels for Soldier's Pet® encourages clients, donors, and our volunteers to report such questionable conduct and has established a system that allows them to do so anonymously.

### Making a Report

If a client, donor, or volunteer suspects illegal conduct or conduct involving misuse of Guardian Angels for Soldier's Pet® assets or in violation of the law, he or she may report it, anonymously if the volunteer wishes, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Volunteers can make a report via email or snail mail (certified US mail) to any of the following Guardian Angels for Soldier's Pet® representatives at any time: National President or National CEO.

Guardian Angels for Soldier's Pet® will promptly conduct an investigation into matters reported, keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

### No Retaliation

A client, donor, or volunteer who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any Guardian Angels for Soldier's Pet® volunteer is directed to immediately report it to the organization's National President, or National CEO as appropriate.

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation. The party conducting the investigation will notify the client, donor, or volunteer of the results of the investigation.

Guardian Angels for Soldier's Pet® strongly disapproves of and will not tolerate any form of retaliation against clients, donors, or volunteers who report concerns in good faith regarding Guardian Angels for Soldier's Pet's operations.

Any volunteer who engages in such retaliation will be subject to discipline up to and including termination of service.



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### Reporting Procedures

The “whistleblower” procedure is intended to describe the process through which concerns about the possible misuse of Guardian Angels for Soldier's Pet assets are handled pursuant to Guardian Angels for Soldier's Pet’s whistleblower policy.

1. A client, donor, or volunteer makes a report of suspected misuse of Guardian Angels for Soldier's Pet assets by reporting via email or snail mail (US mail) to the Guardian Angels for Soldier's Pet® national office, or reporting anonymously to the National President.
2. The report is promptly reviewed by the National CEO, as well as the National President, to determine whether the report constitutes a complaint or a non-complaint, unless one of them is allegedly involved in the misconduct, in which case the report should be reviewed by only one of them. (If both of them are alleged to be involved, the report should go directly to the National Treasurer or Secretary.)
  - A **complaint** means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of Guardian Angels for Soldier's Pet’s conflict-of-interest policy that results in a financial harm to Guardian Angels for Soldier's Pet®; or (iv) a claim of retaliation against any client, donor, or volunteer making a good-faith report regarding any of the preceding matters.
  - A **non-Complaint** means a report of any other matter not involving a misuse of Guardian Angels for Soldier's Pet’s assets.
3. If the report is deemed to be a complaint, it will be promptly investigated and forwarded to the National Board members. If the report is deemed to be a non-complaint, it will be referred to the appropriate executive or manager for follow-up. Some non-complaints may involve serious matters and may require prompt investigation, but may nevertheless not involve misuse of Guardian Angels for Soldier's Pet’s assets.
4. Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the client, donor, or volunteer making the complaint. A written report of the outcome of each investigation is prepared and delivered to the National Board.
5. The National Board President decides whether the report involves a matter that is material. If it is deemed material, it is reviewed by the full Board, or may direct National CEO to take actions to resolve the situation. If the report is deemed nonmaterial, it is not reviewed by the National Board but is instead addressed by the National President and National CEO as appropriate.