

WOMEN DELIVER

WHISTLEBLOWER PROTECTION POLICY

1 PURPOSE

Women Deliver is committed to maintaining the highest standards of honesty and integrity in its financial and accounting practices. Women Deliver recognizes that each board member, staff member, intern and volunteer (collectively, “staff” or “employees”) has an important role to play in achieving this goal. Financial misconduct by anyone at or connected with Women Deliver, at the very least, damages Women Deliver’s reputation and potentially exposes Women Deliver (along with the responsible individual) to legal sanctions. To this end, this Whistleblower Protection Policy (“Policy”) is intended to encourage and enable staff to report any violations or suspected violations of federal or state laws, internal financial or accounting policies, financial irregularities or fraud, and to discourage any attempts to retaliate against staff members who report such violations or participate in related investigations. The following Policy relates to all complaints and concerns regarding financial statement disclosures, accounting, internal accounting controls, auditing matters, and improper use of Women Deliver’s assets (collectively “financial practices”).

2 POLICY

Federal and state laws prohibit all employers, including charitable organizations, from retaliating against employees who report their employer’s improper financial management and accounting practices. It is the policy of Women Deliver to achieve the highest level of financial integrity in its operations and programs. In accordance with these principles and in compliance with applicable laws, Women Deliver encourages staff to report any violations or suspected violations of federal or state laws, internal financial or accounting policies, financial irregularities, irregular financial practices, disclosure failures, or fraud, and maintains a zero-tolerance approach to any attempts to retaliate against persons who report such irregularities or participate in investigations thereof.

3 RESPONSIBILITY

It is the responsibility of each staff member to practice honesty and integrity in fulfilling their responsibilities and to report violations or suspected violations of federal or state laws or internal accounting policies in accordance with this Policy. Violations that should be reported include, but are not limited to: criminal conduct with regard to financial practices; fraud, misappropriation, or other questionable financial practices; any retaliation for reporting violations of this Policy; and actions designed to have the effect of concealing any of the foregoing.

4 REPORTING VIOLATIONS

Women Deliver maintains an open-door policy such that all staff are encouraged to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, a supervisor is in the best position to address an area of concern. However, if a

staff member is not comfortable addressing the matter with the supervisor, or the supervisor is the subject of the complaint, the staff member should proceed directly to the COO, President/CEO, or Chair of the Board, as appropriate.

Supervisors are required to forward suspected violations to the Chief Operating Officer (COO) or the President/Chief Executive Officer (CEO), each of whom has the responsibility to investigate all reported violations, and notify the Chair of the Board.

Reports may be made in person, via email, telephone or regular mail. Reports may be made anonymously and any such anonymous report will be investigated and acted upon in the same manner as if the reporter's identity were known.

Regardless of whether a member chooses to make an anonymous report, all communications should contain as much specific detail as possible to allow Women Deliver to conduct an investigation of the reported matter. Women Deliver will employ its best efforts to treat all communications under this Policy as confidential, unless disclosure is required or determined to be necessary or advisable in connection with any governmental investigation or report, in the interest of Women Deliver, or to facilitate Women Deliver's proper handling of the matter.

Reports may be investigated internally or, if necessary, may be referred to outside counsel, independent public accountants or the appropriate law enforcement or regulatory authority.

In order to preserve the integrity of this Policy it is imperative that all members have the opportunity to raise concerns or report misconduct without fear of retribution. To this end, members do not need absolute proof of misconduct or illegal activity to make a report. Any person making a report in good faith shall in no way be penalized or subject to disciplinary action, even if a subsequent investigation reveals that the reported conduct did not rise to the level of misconduct or illegal conduct. However, if a report is intentionally false or malicious, Women Deliver retains its discretion to take disciplinary action, up to and including dismissal of the person making the false report.

5 NO RETALIATION

The Sarbanes-Oxley Act of 2002 provides protections for whistle blowers and criminal penalties for actions taken in retaliation against whistle blowers. Women Deliver maintains a zero tolerance approach to retaliation against any staff who in good faith reports a violation of any applicable law or internal policy. Furthermore, federal and state laws prohibit employers from retaliating against employees who file complaints. Retaliation includes but is not limited to harassment, intimidation, threats thereof, or any adverse employment consequences. Disciplinary action, up to and including dismissal, will be taken against any person who is determined to have exercised or attempted to exercise retaliation against a staff member for reporting a suspected violation, or participating in an investigation of one.

6 RESERVATION AND AMENDMENT

Women Deliver reserves the right to amend this Policy from time to time at its sole discretion. Any uncertainties or ambiguities in this Policy shall be resolved by Women Deliver, which shall in good faith resolve any issues in compliance with the stated purpose of this Policy.

7 RELATED LEGISLATION AND DOCUMENTS

- The American Competitiveness and Corporate Accountability Act of 2002 (Sarbanes-Oxley Act)
- New York Labor Law § 740
- New York Civil Service Law § 75-b
- Non-Discrimination and Harassment Policy

8 APPROVAL AND REVIEW DETAILS

Approval and Amendment History	Details
Original Approval Authority and Date	Board of Directors [Dec. 28, 2017]
Amendment, Amendment Authority and Date	
Notes	This document replaces and supersedes any prior Whistleblower Protection Policy .