

Montaña de Luz

Whistleblower Policy

Policy Intent

This Whistleblower Policy is intended to encourage directors, officers, volunteers, and employees to come forward with credible information on illegal practices or violations of adopted policies of Montaña de Luz (“**MdL**”), to specify that MdL will protect the individual from retaliation, and to identify those parties to whom such information can be reported.

General

MdL is committed to lawful and ethical behavior in all of its activities and requires directors, officers, volunteers, and employees to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The policies and procedures set forth herein are established to:

- prevent or detect and correct improper activities;
- encourage each director, officer, volunteer and employee (“**Reporting Individuals**”) to report what he or she in good faith believes to be a material violation of law or policy or questionable accounting or auditing matter by MdL;
- ensure appropriate receipt, documentation, retention of records, and resolution of reports received under this policy; and
- protect Reporting Individuals from retaliatory action.

Reporting Responsibility

Each Reporting Individual has an obligation to report what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by MdL, its directors, officers, volunteers, employees, agents or other representatives. Reporters must also notify MdL if an action needs to be taken in order for MdL to be in compliance with law or policy or with generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- providing false or misleading information on MdL’s financial documents, grant reports, tax returns or other public documents;
- providing false information to or withholding material information from MdL’s auditors, accountants, lawyers, directors or other representatives responsible for ensuring MdL’s compliance with fiscal and legal responsibilities;
- embezzlement, private benefit, or misappropriation of funds;

- material violation of MdL’s policies, including among others, conflict of interest and whistleblower;
- discrimination based on race, gender, sexual orientation, ethnicity, and disability; and
- facilitating or concealing any of the above or similar actions.

Reporting Concerns

Concerns may be reported by a Reporting Individual to the Executive Director of MdL. If the Reporting Individual is not comfortable reporting to this individual or if he/she does not believe the issue is being properly addressed, the Reporting Individual may report the matter directly to the Board of Directors of MdL.

Whenever practical, reports should be made in writing. Concerns may be submitted anonymously. Because it is impossible to seek additional information from a Reporting Individual about anonymous reports, it is essential that such reports contain as much specific information as possible.

Handling of Reported Violations

MdL will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the Executive Director to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem. Upon conclusion of this investigation, the Executive Director shall promptly report the findings to the Board of Directors. The Board of Directors may conduct a further investigation upon receiving the report from the Executive Director.

For matters reported directly to the Board of Directors, a member of the Board of Directors shall promptly (generally within ten business days) acknowledge receipt of the complaint to the complainant if the identity of the complainant is known. The Board of Directors shall then conduct an investigation to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem.

Authority of Executive Director

The Executive shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that the Executive Director reasonably believes is necessary to conduct a full and complete investigation of the allegations.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, officers, volunteers, and employees to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no director, officer, volunteer or employee, in good

faith, reports a concern shall be threatened, discriminated against or otherwise subject to retaliation or, in the case of an employee, adverse employment consequences as a result of such report. Moreover, an individual who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from their position or termination of employment.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal or termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

Confidentiality

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, MdL cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by MdL staff, directors, officers, committee members or others involved with the investigation of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

Contact Information

The following contact information may be used for reporting concerns under this Whistleblower Policy:

Board Chair

Laura DiFilippo

DrewandCrew@gmail.com

board@montanadeluz.org

Cell: 614-975-8059

(Montaña de Luz Whistleblower Policy – Last Revised:)