

Whistleblower Policy



General

One World Children's Fund requires its directors, officers, employees, and volunteers (such as fundraising champions, interns, and fellows) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives and employees of One World Children's Fund, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. The objectives of this Whistleblower Policy are to encourage reporting of concerns (defined below) and to protect those who report concerns from retaliation.

The concerns which should be reported under this policy include suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, misuse of One World Children's Fund assets, conflicts of interest, or suspected regulatory, compliance or ethics-related issues or violations (collectively referred to in this policy as "**Concern**" or "**Concerns**"). This policy applies to Concerns related to One World Children's Fund and does not relate to private acts of an individual not connected to the business of One World Children's Fund.

This policy is not a vehicle for reporting violations of One World Children's Fund's applicable human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with the Employee Handbook of One World Children's Fund, as it is the policies and procedures in the Employee Handbook that are applicable to such matters.

Reporting Responsibility

It is the responsibility of all directors, officers, employees, and volunteers to report Concerns in accordance with this Whistleblower Policy.

No Retaliation

This Whistleblower Policy is intended to encourage and enable employees and others to raise Concerns within the organization for investigation and appropriate action. With that goal in mind, no director, officer, employee, or volunteer who in good faith reports a Concern or cooperates with an investigation shall suffer harassment, retaliation, or adverse employment consequence. A volunteer or an employee who retaliates against someone who in good faith has reported a Concern or cooperated with an investigation is subject to discipline, up to and including dismissal from the volunteer position or termination of employment. Any individual who reasonably believes he or she has been retaliated against in violation of this policy should follow the same procedures as for reporting a Concern under this policy.

Reporting a Concern

Any report of a Concern should be in writing and addressed directly to the Chair of the Board of Directors of One World Children's Fund, unless that person is the subject of the Concern, in which case the Concern should be submitted to any member of the Board of Directors.

Responsibilities of the Board of Directors of One World Children's Fund

The Chair of the Board of Directors is responsible for investigating and resolving all reported complaints and allegations concerning the ethical and legal standards noted above and shall promptly advise the full Board of Directors and, if the Chair deems it appropriate, the Chief Executive Officer, of all such complaints and allegations.

Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported Concerns regarding corporate accounting practices, internal controls, or auditing brought to its attention. The Chair of the Board of Directors shall immediately notify the Audit Committee of any such complaint and work with the Committee until the matter is resolved.

Acting in Good Faith

Anyone filing a report of a Concern must act in good faith and have reasonable grounds for believing that the information disclosed may indicate a violation of the ethical and legal standards noted above. The making of any allegations that prove not to be substantiated and which prove to have been made maliciously, recklessly or with knowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Concerns may be reported on a confidential basis or may be submitted anonymously. Concerns expressed anonymously are more difficult to act upon effectively, but they will be considered, taking into account the seriousness and credibility of the issues raised, and the likelihood of confirming the allegation from attributable sources and information provided. Reports and investigations of Concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports 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 dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Handling of Reported Concerns

The Chair of the Board of Directors will promptly notify the sender and acknowledge receipt of the reported Concern. All reports will be investigated as soon as practicable and appropriate corrective action will be taken if warranted by the investigation.

My signature below indicates my receipt and understanding of this policy. I also confirm that I have been provided with the opportunity to ask questions about the policy.

Signature: _____

Date: _____

Name: _____

TO SUBMIT A REPORT, PLEASE CONTACT:

Chair of the Board of Directors, Lauren Coberly at board@owcf.org

This policy was adopted by the Board of Directors of One World Children's Fund at its Board Meeting on May 3, 2021.