

One World Children's Fund (ONE WORLD) Whistleblower Policy

General

The ONE WORLD organization Code of Conduct (hereinafter referred to as the Code) requires directors, volunteers, and employees to observe high standards of business and personal ethics in the discharge of their duties and responsibilities to ONE WORLD. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the ONE WORLD Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

Reporting Responsibility

Every director, volunteer, and employee of ONE WORLD is encouraged to report in accordance with this Whistleblower Policy

- (a) questionable or improper accounting or auditing matters or
- (b) violations and suspected violations of ONE WORLD's Code (hereinafter collectively referred to as a Concern or Concerns)

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting and Investigating Concerns

Employees

Employees should first discuss their Concern with their immediate supervisor, unless that supervisor is the subject of the Concern, in which event the employee should discuss the Concern with the Executive Director, unless the Executive Director is the subject of the Concern. In that event, the employee should discuss the Concern with the Chairperson of the Board of Directors, unless the Chairperson is the subject of the Concern. In that event, the employee should discuss the Concern with any member of the board of directors who is not the subject of the Concern. If, after speaking with his or her supervisor or the Executive Director or the Chairperson of the board of directors, the employee continues to have reasonable grounds to believe the Concern is valid, the employee should take the Concern to

any member of the board of directors who is not the subject of the Concern. In addition, if the employee is uncomfortable speaking with his or her supervisor, or the Executive Director or the Chairperson of the board of directors, the employee should report his or her Concern directly to any member of the board of directors.

All employee Concerns should be reduced to writing and initially investigated by the Executive Director, unless the Executive Director is the subject of the Concern. After investigation, the Executive Director shall make such recommendations about the Concern in writing as she or he deems appropriate to the board of directors, which shall take such action on the Concern as it deems appropriate. If the Executive Director is the subject of a Concern, the board of directors shall investigate the Concern in such manner as it deems appropriate.

Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing to the Chairperson of the board of directors, unless that person is the subject of the Concern, in which even the Concern should be submitted to any member of the board of directors. Investigation of the Concern should proceed in the same manner as outlined above for investigation of Concerns of employees.

Handling of Reported Violations

The nature, manner and scope of any investigation of a Concern by the Executive Director or the board of supervisors shall depend upon the nature of the Concern and shall be completed as soon as practicable. The investigator(s) shall document the results of the investigation and recommendations, if any, for corrective action in writing and submit same to the board of directors. The board shall inform the person submitting the Concern of the results of the investigation and any corrective action that may be taken.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Code. The act of making allegations that prove to be unsubstantiated or that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations were 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

Reports of Concerns, and investigations pertaining thereto, shall 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, termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.