



## **Whistleblower Policy**

Effective July 20, 2020

Empower Next Generations Inc requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Empower Next Generations Inc we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. Governing board shall Implement, and periodically review its policies relating to whistleblower claims.

### **Reporting Responsibility**

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Empower Next Generations Inc can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees, and volunteers to report concerns about violations of Empower Next Generations Inc code of ethics or suspected violations of law or regulations that govern Empower Next Generations Inc operations.

### **No Retaliation**

It is contrary to the values of Empower Next Generations Inc for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of Empower Next Generations Inc. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

### **Reporting Procedure**

Empower Next Generations Inc has an open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with their supervisor. If someone is not comfortable speaking with their supervisor or they are not satisfied with their supervisor's response, they are encouraged to speak with the Chairperson of the Board. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Empower Next Generations Inc Compliance Officer who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the Executive Director or the organization's Compliance.

## **Compliance Officer**

Empower Next Generations Inc Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Board of Directors of all complaints and their resolution and will report at least annually to the Treasurer on compliance activity relating to accounting or alleged financial improprieties.

## **Accounting and Auditing Matters**

Empower Next Generations Inc Compliance Officer shall immediately notify the Audit Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved

## **Acting in Good Faith**

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## **Handling of Reported Violations**

Empower Next Generations Inc Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

## **Compliance Officer Contact Information**

Executive Director /Compliance Officer  
compliance@empowernextgenerations.org  
Office Phone (832) 736-7557

Policy approved by the Board of Directors on July 20, 2020.