

CONNECTIONS FOR HEROES

Whistleblower Policy

Pennsylvania Nonprofit Corporation

Adopted by the Board of Directors: September, 2026
Last reviewed: September 2026 Next review: September 2027

Article I — Purpose

Connections for Heroes (the “Organization”) is committed to lawful, ethical, and accountable operations. This Whistleblower Policy (this “Policy”) encourages directors, officers, employees, volunteers, and others who deal with the Organization to report in good faith suspected misconduct, and it prohibits retaliation against anyone who makes such a report or participates in an investigation.

This Policy is intended to:

- provide clear internal channels for reporting concerns;
- require prompt, fair investigation of good-faith reports;
- prohibit retaliation, consistent with federal law (including 18 U.S.C. §§ 1513(e) and 1514A where applicable) and, when the Organization receives public funds, the Pennsylvania Whistleblower Law, 43 P.S. §§ 1421–1428;
- support the governance practices asked about on IRS Form 990, Part VI; and
- protect charitable assets and the Organization’s tax-exempt status.

This Policy supplements, and does not replace, the Organization’s Conflict of Interest Policy, personnel policies, or any duty to report under law. It does not create an employment contract or alter at-will employment.

Article II — Who May Report

A “Reporter” is any director, officer, employee, intern, volunteer, contractor, grantee, or other person who in good faith reports a concern covered by this Policy, or who participates in an investigation of such a concern. Reports from former personnel and from members of the public will be received and evaluated under the same investigation and anti-retaliation standards to the extent practicable.

Article III — What Should Be Reported

A report should be made when the Reporter has a good-faith belief that any of the following has occurred, is occurring, or is about to occur:

- fraud, theft, embezzlement, or misuse of the Organization’s funds, property, or data;
- falsification of financial records, Form 990 or other tax filings, grant reports, or donor records;
- violation of federal, Pennsylvania, or local law, or of a government or foundation grant condition;

- a serious violation of an Organization policy, including the Conflict of Interest Policy;
- private inurement, an excess benefit transaction, or other misuse of charitable assets;
- discrimination, harassment, or workplace safety violations that the Reporter reasonably believes are unlawful;
- destruction, alteration, or concealment of documents in connection with an official proceeding;
- or
- retaliation against a person who has made or is about to make a report under this Policy.

This Policy is not the ordinary channel for personnel grievances that do not involve unlawful or unethical conduct (for example, disagreements over schedule or style). Those matters should be raised through the Organization's usual supervisory process. If the Reporter is unsure whether a concern belongs here, the Reporter should still report it.

Article IV — How to Report

- 4.1 Preferred internal channels. A Reporter should first raise the concern, orally or in writing, with the Reporter's supervisor. If that is not practical, or if the concern involves the supervisor, the Reporter should contact: Joe Moran, CEO, joem@connectionsforheroes.org
 - the Compliance Officer designated by the Board (see Section 4.4); or
 - the Chair of the Board; or
 - if the Organization has an audit or finance committee, the chair of that committee.
- 4.2 When the concern involves leadership. If the concern involves the Executive Director, the Compliance Officer, or the Board Chair, the Reporter should take the concern to another officer or to a Disinterested Director who is not implicated.
- 4.3 Anonymous reports. Reports may be made anonymously. Anonymity may limit the Organization's ability to investigate or to give the Reporter follow-up information. Anonymous reports should include as much specific information as possible (dates, persons, documents, locations).
- 4.4 Compliance Officer. Until the Board names another person, the Secretary of the Organization shall serve as Compliance Officer for this Policy. The Compliance Officer's contact information shall be posted with this Policy and given to personnel at onboarding. If the Secretary is implicated in a report, the Board Chair shall act as Compliance Officer for that matter.

Compliance Officer: _____

Email / phone: _____

Board Chair: _____

Email / phone: _____
- 4.5 External reports. Nothing in this Policy restricts a Reporter from reporting a concern to an appropriate outside authority, including legal counsel, the Pennsylvania Office of Attorney General (Charitable Trusts and Organizations), the Pennsylvania Bureau of Corporations and Charitable Organizations, the Internal Revenue Service, a funding agency, law enforcement, or,

where applicable, the Office of State Inspector General. A Reporter who receives public-program funds through the Organization may have additional rights under 43 P.S. §§ 1421–1428.

- 4.6 Content of a report. A report should describe the conduct, when and where it occurred, who was involved, and what documents or witnesses the Reporter knows about. The Reporter need not prove the allegation; good-faith reasonable belief is enough to start the process.

Article V — Investigation

- 5.1 Receipt. The person who receives a report shall promptly notify the Compliance Officer (or the Board Chair, if the Compliance Officer is implicated). The Compliance Officer shall log the date received, the general nature of the concern, and the disposition, without recording more identifying detail than needed.
- 5.2 Review. The Compliance Officer, or an investigator designated by the Board or by an authorized committee of Disinterested Directors, shall evaluate the report and determine whether an investigation is warranted. Legal counsel or an outside investigator may be engaged when the matter is serious, involves senior personnel, or requires specialized skill.
- 5.3 Process. Investigations shall be conducted promptly, discreetly, and as impartially as practicable. Persons implicated shall be given a fair opportunity to respond, consistent with the need to preserve evidence and protect Reporters. Personnel shall cooperate with a duly authorized investigation.
- 5.4 Outcome. If the investigation substantiates a violation, the Board or the person with authority under the bylaws shall take appropriate corrective action, which may include policy changes, discipline up to and including removal or termination, recovery of funds, and reports to regulators or law enforcement.
- 5.5 Feedback. When the Reporter's identity is known, the Organization will, to the extent appropriate and lawful, tell the Reporter that the matter was received and that it has been addressed. The Organization will not ordinarily disclose confidential personnel or legal conclusions.
- 5.6 Records. Investigation files shall be retained with the Organization's confidential records for at least seven years, or longer if required by law, a grant, or pending proceedings.

Article VI — Confidentiality

Reports and investigations will be kept confidential to the extent reasonably possible and permitted by law. Information will be shared only with persons who have a need to know in order to investigate, decide, or obtain legal advice, or as required by law, court order, or a regulator. Confidentiality cannot be guaranteed if the Organization must disclose facts to stop ongoing harm, to defend itself, or to comply with legal process.

Article VII — No Retaliation

- 7.1 Prohibition. The Organization shall not discharge, demote, suspend, threaten, harass, reduce compensation, change duties in a punitive way, or otherwise retaliate against a Reporter who, in

good faith, (a) makes a report under this Policy; (b) is about to make such a report; or (c) participates in an investigation, hearing, or proceeding related to a report. This prohibition applies whether the report is made internally or to an appropriate outside authority.

- 7.2 Pennsylvania Whistleblower Law. If the Organization is a public body or receives money from a public body to perform work or provide services for a public body, the Pennsylvania Whistleblower Law, 43 P.S. §§ 1421–1428, independently prohibits retaliation against an employee who makes a good-faith report of wrongdoing or waste, or who participates in an official investigation. This Policy is intended to be consistent with that statute and does not limit any remedy the statute provides.
- 7.3 Federal law. It is a federal crime to retaliate against a person for providing truthful information to a law-enforcement officer relating to the commission or possible commission of a federal offense. See 18 U.S.C. § 1513(e). Other federal statutes may apply depending on the Organization’s funding and activities.
- 7.4 Reporting retaliation. A person who believes retaliation has occurred should report it immediately under Article IV. Retaliation is itself a violation of this Policy and will be investigated and, if substantiated, disciplined.
- 7.5 Good faith; abuse of process. A report made in good faith is protected even if it turns out to be unfounded. “Good faith” means the Reporter has a reasonable basis to believe the information is true and is not acting out of malice or solely for personal benefit. A report that the Reporter knows is false, or that is made solely to harass, may result in discipline, including termination or removal. The Organization may still take legitimate personnel action for reasons independent of the report.

Article VIII — Notice Concerning Trade Secrets

Federal law provides that an individual shall not be held criminally or civilly liable under any federal or state trade-secret law for the disclosure of a trade secret that is made (a) in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney, solely for the purpose of reporting or investigating a suspected violation of law; or (b) in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal. See 18 U.S.C. § 1833(b) (Defend Trade Secrets Act). An individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to the attorney of the individual and use the trade-secret information in the court proceeding if the individual files any document containing the trade secret under seal and does not disclose the trade secret except pursuant to court order.

Article IX — Board Oversight

- 9.1 The Board shall oversee implementation of and compliance with this Policy. The Compliance Officer shall report to the Board, or to an authorized committee of the Board, at least annually on the number and general types of reports received, whether any were substantiated, and any recommended policy changes — without unnecessarily identifying Reporters.

- 9.2 A director who is the subject of a report shall recuse from Board or committee consideration of that matter, consistent with the Conflict of Interest Policy.

Article X — Distribution and Acknowledgment

This Policy shall be given to each director, officer, employee, and regular volunteer upon affiliation and whenever the Policy is materially revised. Covered persons shall sign the acknowledgment attached as Exhibit A, or an electronic equivalent. The Policy shall be available on request and, if the Organization maintains an internal handbook or website for personnel, posted there.

Article XI — Review and Amendment

The Board shall review this Policy at least every two years, or sooner after a material change in law, funding, or operations. Amendments require approval of the Board.

EXHIBIT A
Acknowledgment of Whistleblower Policy

Connections for Heroes

I acknowledge that I have received a copy of the Organization's Whistleblower Policy, that I have read it, and that I understand how to report a concern and that retaliation for a good-faith report is prohibited. I understand that this acknowledgment does not create a contract of employment.

Name (printed): _____

Position: _____

Signature: _____

Date: _____

For Organization use

Received by: _____ Date: _____