
EOD Warrior Foundation

Whistleblower Policy

The EOD Warrior Foundation 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 EOD Warrior Foundation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that EOD Warrior Foundation 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 EOD Warrior Foundation's code of ethics or suspected violations of law or regulations that govern EOD Warrior Foundation's operations.

No Retaliation

It is contrary to the values of EOD Warrior Foundation 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 EOD Warrior Foundation. 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

EOD Warrior Foundation has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with a board member. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the EOD Warrior Foundation's 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 Officer.

Compliance Officer

The EOD Warrior Foundation's Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Executive Director and/or the Board of Directors of all complaints and their resolution and will report at least annually to the Finance Committee on compliance activity relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

The EOD Warrior Foundations Compliance Officer shall immediately notify the Finance 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

The EOD Warrior Foundation's 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: Kellie Perry, Board of Directors, EOD Warrior Foundation

Contact Information: kellieperry.kp@gmail.com, (c) 850.428.1925

Policy approved by the Board of Directors on March 9, 2016.

EOD Warrior Foundation

Record Retention and Destruction Policy

This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the operation of the EOD Warrior Foundation by promoting efficiency and freeing up valuable storage space.

RETENTION SCHEDULE AND ADMINISTRATION

The Foundation's Record Retention Schedule is set forth in Appendix A. The Executive Director ("Administrator") shall administer this Policy. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for the Foundation; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this policy.

ELECTRONIC DOCUMENTS AND RECORDS

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types in Appendix A will be maintained for the appropriate amount of time. If an employee has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder.

SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS

No director, officer, employee, volunteer or agent of the Foundation shall destroy, dispose of, conceal, or alter any record or document while knowing that it is or may be relevant to an anticipated or ongoing investigation or legal proceeding conducted by or before a federal, state or local government agency, including tax and regulatory agencies, law enforcement agencies, and civil and criminal courts, or an anticipated or ongoing internal investigation, audit or review conducted by the Foundation.

During the occurrence of an anticipated or ongoing investigation or legal proceeding as set forth above, the Administrator shall suspend any further disposal of documents until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as necessary to promptly inform all staff of any suspension in the further disposal of documents.

APPENDIX A – RECORD RETENTION SCHEDULE

A. Accounting and Finance

| <u>Record Type</u> | <u>Retention Period</u> |
|--|--------------------------------------|
| Accounts Payable ledgers and schedules | 7 years |
| Accounts Receivable ledgers and schedules | 7 years |
| Annual Audit Reports and Financial Statements | Permanent |
| Annual Audit Records (including work papers and other documents that relate to the audit) | 7 years after completion of audit |
| Bank Statements and Canceled Checks Expense Records | 7 years |
| General Ledgers | Permanent |
| Electronic Payment Records | 7 years |
| Notes Receivable ledgers and schedules | 7 years |
| Investment Records | 7 years after sale of investment |

B. Corporate Records Record Type

| <u>Record Type</u> | <u>Retention Period</u> |
|--|--------------------------------|
| Annual Reports to Secretary of State Attorney General | Permanent |
| Articles of Incorporation | Permanent |
| By-laws | Permanent |
| Board Meeting and Board Committee Minutes | Permanent |
| Board Policies/Resolutions | Permanent |
| IRS Application for Tax-exempt Status (form 1023) | Permanent |
| IRS Determination Letter | Permanent |
| State Sales Tax Exemption Letter | Permanent |
| Contracts (after expiration) | 7 years |
| Licenses and Permits | Permanent |

C. Employee Documents

| <u>Record Type</u> | <u>Retention Period</u> |
|--|---|
| Benefit Plans | Permanent |
| Employee Files | Termination + 7 years |
| Employment applications, resumes and other forms of job inquiries, ads or notices for job opportunities | 3 years |
| Forms I-9 | 3 years after hiring, or 1 year after separation |
| Employment Taxes | 7 years |
| Payroll Registers (gross and net) | 7 years |
| Time Cards/Sheets | 5 years |
| Unclaimed Wage Records | 6 years |
| Retirement and Pension Records | Permanent |

D. Property Records

| <u>Record Type</u> | <u>Retention Period</u> |
|-----------------------------|--------------------------------|
| Lease Agreement | Permanent |
| Property Insurance Policies | Permanent |

E. Tax Records

| Record Type | Retention Period |
|--|-------------------------|
| Tax-Exemption Documents and Related Correspondence | Permanent |
| IRS 990 and 990T tax returns | Permanent |
| Tax Bills, Receipts, Statements | 7 years |
| Tax Workpaper Packages - Originals | 7 years |
| Sales/Use Tax Records | 4 years |

F. Grant Records

| Record Type | Retention Period |
|--------------------|--|
| All Grant Records | 7 years after completion of grant period |

G. Contribution Records

| Record Type | Retention Period |
|--------------------------|-------------------------|
| Records of Contributions | Permanent |

H. Program and Service Records

| Record Type | Retention Period |
|---|-------------------------|
| Grants given to individuals or families | Permanent |
| Scholarships provided to students | Permanent |
| Programmatic expenses | Permanent |