



Excerpt from Inclusive Development International Employee Handbook

WHISTLEBLOWER POLICY

If any employee reasonably believes that some policy, practice, or activity of Inclusive Development International is in violation of the law or Inclusive Development International's Safeguarding Policy, a written complaint may be filed by that employee with the Executive Director or the Board members nominated to receive such complaints.

It is the intent of Inclusive Development International to adhere to all laws and regulations that apply to the organization, and the underlying purpose of this policy is to support the organization's goal of legal compliance. Additionally, this policy seeks to hold the organization accountable to the terms of its Safeguarding policy to protect employees, community members, and others with whom the organization conducts work.

Employees are expected to take an active role in ensuring compliance with various laws and regulations. Employees are also expected to ensure compliance with the organization's Safeguarding policy. An employee is protected from retaliation only if the employee brings the alleged unlawful or otherwise prohibited activity, policy, or practice to the attention of Inclusive Development International and provides the organization with a reasonable opportunity to investigate and correct the alleged unlawful or otherwise prohibited activity. The protection described below is only available to employees who comply with this requirement.

Inclusive Development International will not retaliate against an employee who, in good faith, has made a protest or raised a complaint against some practice of the organization, or of another individual or entity with whom Inclusive Development International had a business relationship, on the basis of a reasonable belief that the practice is in violation of law, clear mandate of public policy, or is prohibited by the organization's safeguarding policy

Inclusive Development International will not retaliate against an employee who discloses or threatens to disclose to a supervisor or a public body any activity, policy, or practice of Inclusive Development International that the employee reasonably believes is in violation of a law, or a rule or regulation mandated pursuant to law, or is in violation of a clear mandate of public policy. Inclusive Development International will not retaliate against an employee who discloses or otherwise reports activity prohibited by the organization's safeguarding policy.

Any employee who wishes to report a suspected violation or who has questions or concerns about this policy should refer to the full Whistleblower Policy, attached in Appendix A, and speak with the Executive Director or nominated Board members.

APPENDIX A: FULL WHISTLEBLOWER POLICY

Inclusive Development International (the “Organization”) is committed to integrity and ethical behavior. The Organization thus encourages employees who reasonably believe that some policy, practice, or activity of the Organization is in violation of the law to disclose any such violation, without fear of retaliation, discrimination, or harassment with respect to their employment. The Whistleblower policy reporting mechanism can and should also be used to report violation of the organization’s Safeguarding policy.

This Whistleblower Policy (this “Policy”) supplements but does not replace or supersede the Organization’s unlawful harassment and discrimination policy, open door policy, or other grievance policies.

It is the intent of Inclusive Development International to adhere to all laws and regulations that apply to the organization, and the underlying purpose of this Policy is to support the organization’s goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations.

REPORTS OF WRONGDOING

The following are examples of actions or behavior that should be reported:

- fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement or account records of the Organization;
- deviation from full and fair reporting of the Organization’s financial condition;
- stealing or misappropriation of the Organization’s or its donors’ funds or assets;
- deficiencies in or non-compliance with the Organization’s internal accounting control;
- misrepresentations or false statements that constitute a violation of federal law (e.g., mail, wire, bank, or securities fraud); or
- violation of other federal or state laws by the Organization.
- violation of Inclusive Development International’s Safeguarding policy.

NON-RETALIATION

The Organization will not retaliate against an employee who, in good faith, has made a protest or raised a complaint against some practice of the Organization, or of another individual or entity with whom the Organization had a business relationship, on the basis of a reasonable belief that the practice is in violation of law or a clear mandate of public policy.

The Organization will not retaliate against an employee who discloses or threatens to disclose to a supervisor or a public body any activity, policy, or practice of the Organization that the employee reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate or public policy concerning health, safety, welfare, or protection of the environment.

Action that is protected against retaliation includes, but is not limited to:

- providing information or otherwise assisting in an investigation regarding any conduct that the employee reasonably believes constitutes a violation of federal law (such as tax, mail, wire, or

securities fraud laws, or any rule or regulation of the Securities and Exchange Commission) when the information is provided to or the investigation is conducted by any federal regulatory or law enforcement agency, a member of the United States Congress or any committee of Congress, or any supervisor or person with similar authority over the employee; or

- filing, testifying, participating in, or otherwise assisting in an investigation, hearing, court proceeding, or other administrative inquiry in relation to an alleged violation of federal law (such as tax, mail, wire, or securities fraud laws, or any SEC rule or regulation).

An employee who discourages or prevents other employees or persons from making reports under this policy or participating in any investigation of such a report will be subject to discipline, up to and including termination.

Prohibited retaliation includes firing, demotion, suspension, harassment, failure to consider the employee for promotion, or any other kind of discrimination against the employee in the terms and conditions of employment because of the employee's involvement in protected activity.

Employees are encouraged to err on the side of caution by reporting any apparent act or wrongdoing, provided that the report is made in good faith. Employees who report acts of wrongdoing or suspected wrongdoing pursuant to this policy will continue to be held to general job performance standards and adherence to the Organization's other applicable policies and procedures.

REQUIREMENT OF REASONABLE OPPORTUNITY

Notwithstanding any other provision herein, an employee is protected from retaliation only if the employee brings the alleged unlawful activity, policy, or practice to the attention of the Organization and provides the Organization with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described herein is only available to employees who comply with this requirement.

REPORT PROCEDURE

A person who becomes aware of any act or behavior described above is encouraged to report such incidents as soon as possible to the Executive Director. If the subject of the report involves the Executive Director, it should be directed instead to the reporting person's immediate supervisor and/or the Human Resources Manager or, if none, to the IDI Board of Directors: complaints@inclusivedevelopment.net.

If an individual is uncomfortable speaking with any of these individuals, or if they are not satisfied with the response, the individual is encouraged to speak to anyone in management they feel comfortable approaching.

Reports should be provided in writing. Reports should be as complete as possible, including details of the incident(s), name(s) of the individual(s) allegedly involved, date(s), and the name(s) of any witness(es). A person reporting suspected misconduct may send the report or complaint by e-mail or letter, which may be anonymous, to the Executive Director at the address below:

David Pred, Executive Director

Inclusive Development International

9 SW Pack Square, Suite 301

Asheville, NC 28801

david@inclusivedevelopment.net

If a complaint of retaliation, discrimination, or harassment is substantiated, appropriate disciplinary action, up to and including termination, will be taken. Appropriate legal action may also be taken.

RECEIPT OF COMPLAINTS

Any supervisor, manager, or board member who receives a report of a violation must notify the Executive Director. The Executive Director is responsible for investigating promptly all complaints (or making sure they are promptly investigated) and for protecting the privacy and confidentiality of all parties involved to the maximum extent possible, consistent with the Organization's obligations to conduct a thorough investigation, to comply with all applicable laws, and/or to cooperate with law enforcement authorities. If necessary, legal counsel and/or the Organization's independent auditing firm will be involved in any investigation.

On at least a quarterly basis, the Executive Director will also report to the Board of Directors and the Committee the receipt of any complaints made under this policy, the current status of the investigation of any such complaint, and the disposition of any reports of suspected wrongdoing at the conclusion of the investigation.

ADDITIONAL INFORMATION

Certain violations of the Organization's policies and practices could subject the Organization and/or the individual(s) involved to civil and/or criminal penalties. Before issues or behavior rise to that level, employees are encouraged to report any suspected violation of federal or state law, any questionable accounting or auditing matters, any reporting of fraudulent financial information, or retaliation related to such reports. Nothing in this policy is intended to prevent an individual from reporting information to a government or law enforcement agency, when the person reasonably believes that the Organization has violated applicable law.

The Organization may modify this policy unilaterally at any time without notice. Modification might be necessary, among other reasons, to maintain compliance with state and federal laws or regulations.