



WHISTLEBLOWER POLICY

Tiny Cat Animal Rescue (“**TCAR**,” “**we**,” “**our**,” or “**us**”) is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules, and regulations, and prohibits fraudulent practices by any of its directors, officers, and other volunteers (collectively, “**Volunteers**”). The purpose of this Whistleblower Policy (this “**Policy**”) is to provide a mechanism for individuals associated with TCAR to report, in good faith, concerns about suspected violations of law, regulation, or TCAR policy, or any conduct that constitutes fraudulent accounting or other improper practices, without fear of retaliation. This Policy applies to any matter related to TCAR's business and does not relate to private acts of an individual not connected to the business of TCAR. Any individual, including members of the public who interact with TCAR, may submit a report under this Policy. However, the anti-retaliation protections set forth in Section 7 apply specifically to Volunteers.

1. DEFINITIONS

"Compliance Officer" means the individual designated to receive, investigate, and resolve reports made under this Policy. The Secretary shall serve as the Compliance Officer. In any case where the Secretary's conduct is at issue, the Executive Director or another officer designated by the Board of Directors shall serve as the Compliance Officer.

"Good Faith" means a reasonable belief in the truthfulness and accuracy of the information reported. A report made in good faith requires that the reporter has a reasonable basis for the belief at the time the report is made.

"Retaliation" means any adverse action taken against a Volunteer because the individual made a good faith report under this Policy or participated in an investigation, including but not limited to termination of volunteer service, harassment, or intimidation.

2. REPORTING RESPONSIBILITY

TCAR encourages all Volunteers to report concerns about violations or suspected violations of law, regulation, or TCAR policy that govern TCAR's operations. TCAR encourages Volunteers to raise serious concerns internally so that TCAR can address and correct inappropriate conduct and actions.

3. REPORTING PROCEDURES

TCAR maintains an open-door policy and encourages Volunteers to share questions, concerns, suggestions, or complaints with the Compliance Officer. Reports may be made as follows:

- (a) **Verbal or Written Report to the Compliance Officer.** Volunteers may report concerns directly to the Compliance Officer in person, by phone, or by email.
- (b) **Alternative Reporting.** If a Volunteer is not comfortable reporting to the Compliance Officer, or is not satisfied with the Compliance Officer's response, the Volunteer is encouraged to report the concern to any member of the Board of Directors.
- (c) **Accounting and Auditing Matters.** Concerns or complaints regarding corporate accounting practices, internal controls, or auditing should be directed to the Treasurer. The Compliance Officer shall promptly notify the Treasurer of any such complaint received under this Policy and shall coordinate with the Treasurer as appropriate for financial matters.
- (d) **External Reporting.** Nothing in this Policy is intended to prevent any individual from reporting suspected violations of law to any appropriate governmental agency, law enforcement authority, or regulatory body, including but not limited to the Internal Revenue Service, the Virginia Office of the Attorney General, or local law enforcement.

4. HANDLING OF REPORTED VIOLATIONS

The Compliance Officer will acknowledge receipt of the reported violation or suspected violation. All reports will be followed up promptly and an investigation conducted. In conducting its investigations, TCAR will strive to keep the identity of the reporting individual as confidential as possible, while conducting an adequate review and investigation. Appropriate corrective action will be taken if warranted by the investigation. The Compliance Officer will advise the Board of Directors of all complaints and their resolution and will report immediately to the Treasurer on compliance activity relating to accounting or alleged financial improprieties or of any concerns or complaints regarding accounting practices, internal controls, or auditing. All reports, investigations, findings, and resolutions shall be documented and maintained in accordance with TCAR's Document Retention Policy.

5. CONFIDENTIALITY

Reports of violations or suspected violations may be submitted on a confidential basis by the reporter. Reports will be kept confidential to the extent possible, consistent

with the need to conduct an adequate investigation and comply with legal obligations. TCAR recognizes that maintaining confidentiality is essential to encouraging internal reporting and to protecting the interests of all parties involved. Reports may also be submitted anonymously. TCAR will investigate anonymous reports to the extent possible; however, anonymity may limit TCAR's ability to fully investigate or resolve the matter.

6. GOOD FAITH REQUIREMENT

Anyone filing a report 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 and may result in disciplinary action, up to and including termination of volunteer service.

7. NO RETALIATION

TCAR will not retaliate against any Volunteer who, in good faith, reports a suspected violation of law, regulation, or TCAR policy, suspected fraud, or suspected financial impropriety. Any Volunteer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of volunteer service. In addition, TCAR will not, with the intent to retaliate, take any action harmful to any Volunteer who has provided to law enforcement personnel or a court truthful information relating to the commission or possible commission by TCAR or any of its Volunteers of a violation of any applicable law or regulation. Any individual who engages in retaliation in violation of this Policy may be subject to disciplinary action, up to and including removal from their role with TCAR.

8. DISSEMINATION

This Policy will be available to all Volunteers.

9. POLICY UPDATES

We may revise this Policy periodically and update it as necessary to reflect changes in applicable law, regulation, or organizational practice.

10. CONTACT US

If you have questions, requests, or concerns regarding this Policy, contact us:

Email: cats@tinycatanimalrescue.org

Website: www.tinycatanimalrescue.org