

# NeighborWorks® America Whistleblower Policy

Approved by the Board of Directors January 14, 2025

## Policy Statement

NeighborWorks America – through its Code of Ethical Conduct – requires that its employees uphold the highest standards of professionalism, including honesty, impartiality, and integrity; and comply with applicable laws, regulations, and NeighborWorks America policies in the performance of their job responsibilities. In furtherance of this commitment, the NeighborWorks America Board of Directors has adopted this Whistleblower Policy to encourage and protect employees, former employees, grantees, contractors, and stakeholders who submit complaints or concerns about misconduct or unlawful behavior (“Disclosures”). The federal regulations at 2 CFR 200.300 informed and provided guidance for the creation of this Whistleblower Policy.

## Purpose

The purpose of the Whistleblower Policy is three-fold: (1) to encourage disclosure of actual or suspected misconduct or unlawful behavior; (2) to publish the mechanisms for submitting an official Disclosure; and (3) to protect individuals who submit Disclosures from retaliation for their making of such Disclosures.

## What is a “whistleblower”?

A whistleblower is an individual who in good faith makes a Disclosure that falls under at least one of the following categories:

- Gross mismanagement
- Gross waste of funds
- Abuse of authority
- A violation of law, rule, or regulation (including the competition for or negotiation of a contract or grant)
- Fraud
- Substantial and specific danger to public health or safety

## **How does someone make a Disclosure?**

Individuals can make a Disclosure in one of the following ways:

1. Report it verbally or in writing to one of the following individuals: Ethics Officer, VP: Ethics & Compliance / Whistleblower Ombudsperson, SVP: Human Resources, or Chief Audit Executive;
2. Report it using the Anonymous Reporting System
  - Hotline: Using the toll-free hotline: 855-620-9705, which is available 24 hours a day, 365 days a year.
  - Online: Using the internet-based reporting tool, where a Disclosure can be filed from any computer with internet access. Go to <https://neighborworks.ethicaladvocate.com/>

The Anonymous Reporting System is administered by *Ethical Advocate*, an independent company that will process Disclosures anonymously, as the disclosing individual prefers. Individuals who choose to make a Disclosure using the Anonymous Reporting System are asked to provide as much detailed information as possible and to check the Anonymous Reporting System often to read responses or to receive requests for additional information. (Note that when an individual makes a Disclosure anonymously through the Anonymous Reporting System, NeighborWorks America is not able to contact the individual directly – all responses and requests for additional information can be made only through the Anonymous Reporting System.)

If a supervisor hears or receives a concern from any employee that could be considered a Disclosure under this Whistleblower Policy, the supervisor must report that matter by email to the VP: Ethics & Compliance.

## **What is the role of the Whistleblower Ombudsperson?**

The VP: Ethics & Compliance also serves as Whistleblower Ombudsperson. As Whistleblower Ombudsperson, this person's role is to assist individuals who have questions about the whistleblower process, attempt to resolve disputes informally, and provide interpretation of the Corporation's policies.

### **Are whistleblowers protected from retaliation?**

Yes. A whistleblower is protected from retaliation where the individual (1) makes a Disclosure that is based on a reasonable belief that wrongdoing has occurred; and (2) makes a Disclosure through one of the designated reporting channels described above. Retaliation means an adverse employment action that may include, but is not limited to: discharge, demotion, suspension, threats, harassment, or discrimination against the employee. Whistleblower protection against retaliation applies to the following actions:

- Preparing to make, assisting in making, or being correctly or incorrectly perceived as making a Disclosure;
- Cooperating with or assisting in any investigation;
- Engaging in related conduct, such as testifying, assisting in a lawful investigation, and refusing to follow an order that would require them to violate a law or regulation.

This protection applies regardless of the whistleblower's motive and without regard to how much time has passed since the alleged misconduct or unlawful behavior. In addition, whistleblower protection applies even if the information was previously disclosed or if the investigation into the substance of the Disclosure does not find that the Disclosure was substantiated. Individuals are encouraged to submit Disclosures under the Whistleblower Policy, even if they are unsure the Disclosure falls into one of the categories above and even if their Disclosure is based only on a reasonable belief.

Any employee, grantee, or contractor who retaliates against an individual for engaging in any of the actions listed above that are subject to whistleblower protection is subject to discipline up to and including termination of employment. Individuals believing they have been subjected to any act of retaliation should report such act immediately to the Ethics Officer, VP: Ethics & Compliance /Whistleblower Ombudsperson, SVP: Human Resources, or to the Anonymous Reporting System.

Employees who submit a Disclosure continue to be subject to legitimate job performance requirements and applicable NeighborWorks America policies. Nothing in this Whistleblower Policy is intended to interfere with legitimate, non-retaliatory employment actions taken for reasons (such as poor job performance, policy violations, or misconduct) separate and apart from an employee's making a Disclosure.

### **What is the requirement that a Disclosure be made in good faith?**

An individual submitting a Disclosure must be acting in good faith and have reasonable belief that the information disclosed is both true and constitutes misconduct or unlawful behavior. The making of allegations maliciously or with knowledge of their falseness will be treated as a serious offense subject to disciplinary action.

### **Are Disclosures kept confidential?**

Once received, the Disclosure and the identity of the individual who submitted the Disclosure will be kept confidential to the greatest extent possible, consistent with the need to conduct an investigation and to take necessary corrective action.

### **What can an individual expect after submitting a Disclosure?**

#### ***Communications with the Disclosing Individual***

NeighborWorks America will communicate with the disclosing individual to acknowledge receipt of each Disclosure. NeighborWorks America also will communicate to the disclosing individual upon completion of an investigation whether the Disclosure was substantiated and whether any corrective action was taken. (This information also will be communicated to witnesses, staff who cooperated with the investigation, and the individual(s) who were the subject of the Disclosure.) NeighborWorks America periodically will follow up with reporters of whistleblower concerns for a minimum of six (6) months following the conclusion of the investigation, unless it is the subject of pending litigation. (As noted, when an individual makes a Disclosure anonymously through the Anonymous Reporting System, NeighborWorks America is not able to contact the individual directly – all communications can be made only through the Anonymous Reporting System.)

#### ***Investigations and Corrective Action***

NeighborWorks America will review and evaluate all Disclosures in a timely fashion and refer matters for investigation where necessary in accordance with its established whistleblower procedures. NeighborWorks America will review all Disclosures alleging whistleblower retaliation and refer all such Disclosures for investigation. With respect to all Disclosures, appropriate corrective action will be taken if warranted by the investigation. Corrective action will include referral to local law enforcement and the U.S. Department of Justice where appropriate. All employees are required to cooperate with any investigation by providing any requested information and by truthfully answering questions. Failure to cooperate with an investigation may be grounds for disciplinary action.

#### ***Notice to the CEO and Board***

The Ethics Officer will inform the Chief Executive Officer and the Chief Audit Executive of all Disclosures after intake *and* upon completion of the investigations of those Disclosures. The Chief Executive Officer will notify the Audit Committee of the Board of Directors in a timely fashion.

**What other policies and resources are relevant to the Whistleblower Policy?**

Employees are encouraged to review relevant policies and resources. [The NeighborWorks America Whistleblower Procedures](#) set forth the standard responses for intake and investigation of Disclosures. The [Code of Ethical Conduct](#) contains general ethics and compliance policies. The [NeighborWorks America Administrative Manual](#) outlines expectations for employees' conduct. The [Ethical Advocate user guides](#) on that site include instructions on how to submit Disclosures using the Anonymous Reporting System.

Disclosures that are determined not to meet the threshold of a violation of this Whistleblower Policy may be referred for investigation by Human Resources or other appropriate investigatory resources.

Employees also are advised that they have the option to report outside the channels of this Whistleblower Policy, including by contacting the Government Accountability Office [FraudNet Program](#), by submitting to the FBI through the [FBI Electronic Tip Form](#), or by contacting a local FBI office. To find your local FBI office, visit the [FBI's Your Local FBI Office](#) webpage.

**How can I contact the NeighborWorks America employees mentioned in the Whistleblower Policy?**

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| Ethics Officer  | Nakeasha Sanders-Small<br>email: NSanders-Small@nw.org<br>phone: 202-733-6968 |
| VP: Ethics & Compliance /<br>Whistleblower Ombudsperson | Bill Cameron<br>email: BCameron@nw.org<br>phone: 202-445-8276                 |
| SVP: Human Resources                                    | Remus Boxley<br>email: RBoxley@nw.org<br>phone: 202-524-9941                  |
| Chief Audit Executive                                   | Fred Udochi<br>email: FUdochi@nw.org<br>phone: 202-524-9937                   |

Point of Contact: General Counsel / Ethics Officer