



GRACE SENIOR LIVING

## **Whistleblower Policy**

### **Purpose**

Grace Senior Living, Inc. is committed to conducting its operations with honesty, integrity, accountability, and compliance with all applicable laws and regulations. This Whistleblower Policy encourages directors, officers, employees, volunteers, contractors, and other representatives of the organization to report concerns regarding unethical, illegal, fraudulent, or improper conduct without fear of retaliation.

### **Reporting Responsibility**

All individuals associated with Grace Senior Living have a responsibility to report suspected violations of law, financial misconduct, fraud, abuse, misuse of organizational assets, conflicts of interest, unsafe practices, or violations of organizational policies.

### **Non-Retaliation Policy**

Grace Senior Living strictly prohibits retaliation against any individual who, in good faith, reports a concern, participates in an investigation, or assists in resolving a compliance issue. Any person found engaging in retaliation may be subject to disciplinary action, up to and including removal from leadership, termination of employment, or termination of volunteer service.

### **Reporting Procedures**

Individuals are encouraged to discuss concerns with their supervisor whenever appropriate. If the matter cannot be resolved at that level, or if the individual is uncomfortable reporting through supervisory channels, concerns may be reported directly to the Executive Director, Board Chair, or another designated board representative. Reports may be submitted verbally, in writing, or anonymously.

### **Compliance Oversight**

The Executive Director shall ensure that all reported concerns are documented, reviewed, and investigated appropriately. Matters involving the Executive Director shall be referred directly to the Board of Directors. The Board shall maintain oversight of significant compliance matters and receive periodic reports regarding investigations and resolutions.

### **Accounting and Financial Matters**

Concerns involving accounting practices, internal controls, financial reporting, fraud, theft, or misuse of organizational funds shall be reported immediately and investigated promptly. The Board of Directors shall oversee the resolution of material financial concerns.

### **Acting in Good Faith**

Individuals making reports must act in good faith and have a reasonable basis for believing the information disclosed indicates misconduct or a violation. Knowingly false accusations or malicious reports may result in disciplinary action.

## **Confidentiality**

Reports and investigations shall be handled as confidentially as possible while still allowing for a thorough and fair investigation. Information will be shared only with those who have a legitimate need to know.

## **Investigation Procedures**

All reports will be reviewed promptly and investigated with due care. Appropriate corrective action may include policy changes, training, disciplinary action, restitution, referral to legal counsel, or reporting to governmental authorities when required.

## **Record Retention**

Documentation related to whistleblower reports, investigations, findings, and corrective actions shall be maintained in accordance with Grace Senior Living's record retention policies and applicable legal requirements.

## **Board Review**

This policy shall be reviewed periodically by the Board of Directors to ensure continued compliance with nonprofit governance standards, IRS recommendations, and applicable state and federal laws.