

Pet Emergency Fund Whistle Blower Policy

The Pet Emergency Fund (PEF) is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. This policy outlines a procedure for employees, volunteers, board members, and other stakeholders to report actions that the individual reasonably believes violates a law, or regulation or that constitutes fraudulent accounting or other practices. This policy applies to any matter which is related to Pet Emergency Fund's business and does not relate to private acts of an individual not connected to the business of Pet Emergency Fund.

If an employee or other stakeholder has a reasonable belief that an employee, board member, or other party of the Pet Emergency Fund has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the employee or other stakeholder is expected to immediately report such information to the PEF President. If the employee does not feel comfortable reporting the information to the PEF President, he or she is expected to report the information to the PEF Vice President.

All reports will be followed up promptly, and an investigation conducted. In conducting its investigations, Pet Emergency Fund will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation.

The Pet Emergency Fund will not retaliate against an employee or other stakeholder in the terms and conditions of employment or other arrangement because that employee or other stakeholder: (a) reports to a supervisor, to the president, the Board of Directors or to a federal, state or local agency what the employee or other stakeholder believes in good faith to be a violation of the law; or (b) participates in good faith in any resulting investigation or proceeding, or (c) exercises his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect the employee's rights.

The Pet Emergency Fund may take disciplinary action (up to and including termination) against an employee who in management's assessment has engaged in retaliatory conduct in violation of this policy.

In addition, The Pet Emergency Fund will not, with the intent to retaliate, take any action harmful to any employee or other stakeholder who has provided to law enforcement personnel or a court truthful information relating to the commission or possible commission by Pet Emergency Fund or any of its employees of a violation of any applicable law or regulation.

Board members will be trained on this policy and Pet Emergency Fund's prohibition against retaliation in accordance with this policy.

PEF Board approved May 2024