

WHISTLEBLOWER POLICY

AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO 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 to report actions that an employee 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 AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO's business and does not relate to private acts of an individual not connected to the business of AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO.

If an employee has a reasonable belief that an employee or AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO 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 is expected to immediately report such information to the National Director. If the employee does not feel comfortable reporting the information to the Executive Director, he or she is expected to report the information to the chairperson of the Board of Directors.

All reports will be followed up promptly, and an investigation conducted. In conducting its investigations, AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation.

AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO will not retaliate against an employee in the terms and conditions of employment because that employee: (a) reports to a supervisor, to the executive director, the Board of Directors or to a federal, state or local agency what the employee 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.

AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO 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, AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO will not, with the intent to retaliate, take any action harmful to any employee who has provided to law enforcement personnel or a court truthful information relating to the commission or possible commission by AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO or any of its employees of a violation of any applicable law or regulation.

Supervisors will be trained on this policy and AMERICAN FRIENDS OF BEIT ISSIE SHAPIRO'S prohibition against retaliation in accordance with this policy.