

POLICY

The Poverello Center, Inc. (Poverello) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Poverello, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. Poverello further protects individuals who, in good faith, report suspected violations involving federal awards, including gross mismanagement of a federal award, gross waste of federal funds, or an abuse of authority relating to a federal award (2 CFR §200.303).

PROCEDURE

I. Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Poverello can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of Poverello's code of ethics or suspected violations of law or regulations that govern Poverello's operations. Reports may be made confidentially or anonymously.

II. No Retaliation

It is contrary to the values of Poverello for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of Poverello. This protection extends to individuals who report gross mismanagement of a federal award, gross waste of federal funds, or abuse of authority relating to a federal award. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

III. Reporting Procedure

Poverello has an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If any staff members or volunteers are not comfortable speaking with their supervisor or they are not satisfied with their supervisor's response, they are encouraged to speak with the CEO, or a board member if the behavior/issue involves the CEO. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Poverello's Compliance Officer, Rachael Richardson, RDN who has the responsibility to investigate all reported complaints. Employees with concerns or



complaints may also submit their concerns in writing directly to their supervisor or the Chief Executive Officer. Confidential or anonymous submissions may be made by sealed letter to the Compliance Officer or by using the locked suggestion box located in the administrative lobby.

Poverello's Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Chief Executive Officer and/or the Board of Directors of all complaints and their resolution and will report at least annually to the Treasurer on compliance activity relating to accounting or alleged financial improprieties.

IV. Accounting and Auditing Matters

The Poverello's Compliance Officer shall immediately notify the Board Chair of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

V. Compliance with Federal Requirements

This policy satisfies the internal control and whistleblower protection requirements of 2 CFR §200.303 (Internal Controls) and 2 CFR §300.300 and guidance from the National Council on Non-Profits.

Approvals:

Signature: _____



Thomas S. Pietrogallo, CEO

Date: _____

11/27/25

BOD Approved Date: 6.26.16

Date Established: 06.08.2016

Date Revised: 06.08.2016; 07/08/17; 11/27/25