



# Whistleblower and Investigations Policy

## Introduction

**The Turtle Survival Alliance Foundation** (the “Alliance”) requires all directors, officers, contractors, and employees of the Alliance to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the Alliance must practice honesty and integrity in fulfilling their responsibilities and comply with all Alliance policies, and all applicable laws and regulations. This Whistleblower and Investigations Policy is intended to encourage and enable employees and others to raise serious concerns internally so that the Alliance can address and correct inappropriate conduct and actions. This specifically includes but is not limited to encouraging all persons affiliated with the Alliance to raise concerns about harassment or other forms of discrimination against persons employed by the Alliance.

### **Reporting of Concerns or Complaints**

It is the responsibility of all Board members, officers, employees, contractors, and volunteers to comply with the Alliance’s Code of Ethics and applicable laws and regulations and to report concerns about violations or suspected violations.

### **Participation in Investigations**

It is the responsibility of all Board members, officers, employees, contractors, and volunteers to cooperate fully during any investigation into concerns/complaints raised under this Policy. Cooperation shall include, but not be limited to, making oneself available for interviews, providing copies of documents or electronic files upon request, and providing complete and candid information that is relevant to the investigation.

### **Confidentiality**

The Alliance will treat all communications under this Policy in a confidential manner, except to the extent necessary (i) to conduct a complete and fair investigation through the Alliance, including with the assistance of legal counsel and any investigator retained by legal counsel, or (ii) for review of the Alliance’s operations by the Board of Directors and officers, the Alliance’s independent public accountants, and Alliance’s legal counsel retained by the Alliance or its Board of Directors.

### **Retaliation**

It is contrary to the values of the Alliance for anyone to retaliate against any Board member, officer, employee, contractor, or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, sexual harassment, or suspected fraud, or suspected violation of any law or regulation governing the operations of the Alliance. Retaliation in any form will not be tolerated. Any act of alleged retaliations should be reported to the President and Chief Executive Officer and/or Governance Committee Chair,

and/or the Chair of the Board, and/or, in Madagascar, the Country Director, immediately and will be promptly investigated. An officer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Policy is intended to encourage and enable employees, contractors, volunteers, and others to raise serious concerns within the Alliance prior to seeking resolution outside the organization.

It is also contrary to the values of the Alliance for anyone to retaliate against any Board member, officer, employee, contractor, or volunteer who participates in an investigation by providing information, supporting a complainant, or expressing views about issues covered by the investigation. Retaliation in any form will not be tolerated. Any act of alleged retaliation should be reported immediately to one of the persons referred to above and will be promptly investigated. An officer, director, or employee who retaliates against someone who has participated in an investigation is subject to appropriate counseling and to discipline, up to and including termination of Alliance-related responsibilities. This Policy is intended to encourage and enable all individuals to participate freely in the investigation process without fear of retribution.

### **How To Report Concerns or Complaints**

The Alliance has an open-door policy and suggests that employees, contractors, and volunteers share their questions, concerns, suggestions, or complaints with their supervisor. Board members should ordinarily share questions, concerns, suggestions, or complaints with the Chair of the Board. The Alliance is also committed to hearing concerns about its personnel or activities from other persons who interact with the programs or activities of the Alliance.

If an employee, contractor, or volunteer is not comfortable speaking to his or her supervisor or is not satisfied with the supervisor's response, or if a concern is raised by someone, not in an employee, contractor, or volunteer role, the concern may be directed to the President and Chief Executive Officer, [ceo@turtlesurvival.org](mailto:ceo@turtlesurvival.org), to the Chair of the Governance Committee, [governance@turtlesurvival.org](mailto:governance@turtlesurvival.org), to the Chair of the Board, [boardchair@turtlesurvival.org](mailto:boardchair@turtlesurvival.org), or, if the person is in Madagascar, to the Country Director, unless any such party is implicated in the allegation.

Supervisors and managers are required to report complaints or concerns received by them about suspected ethical or legal violations which are made to them, or which they have themselves, in writing to the President and Chief Executive Officer, or, if they are in Madagascar, to the Country Director, unless that person is implicated in the allegations or the complainant prefers to report complaints or concerns to another party. In that case, the supervisors and managers should report to the Chair of the Governance Committee, or the Chair of the Board, as they prefer, or, if the supervisors and managers are in Madagascar, they may also choose to report to the President and Chief Executive Officer. The individual who receives the report of the complaint or concern will have the responsibility to ensure that the Alliance takes appropriate steps to investigate it.

A complainant may choose to remain anonymous. Whether or not a complainant identifies themselves, it may be necessary to investigate. For a proper investigation to be conducted, the person receiving a complaint must take steps to learn relevant details about the allegations, including asking to receive as much information as possible, including where and when the

incident occurred, names and titles of any individuals involved, and as much other detail as possible.

### **Illustrative Types of Concerns**

The following is a non-exhaustive list of the kinds of improprieties that should be reported:

- Providing false information of any sort to, or withholding material information from, the Directors, its officers, its accountants, or its legal counsel.
- Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any books or records of the Alliance.
- Embezzling, self-dealing, private inurement (i.e., the Alliance's earnings inuring to the benefit of a director, officer, or senior management), private benefit (i.e., the Alliance's assets being used by anyone in the organization for personal gain or benefit), or otherwise misusing funds.
- Possible violation of the Alliance's Code of Ethics, including harassment or discrimination of any nature, or of applicable laws relating to the work that the Alliance is performing in any country.
- Facilitating or concealing any of the above or similar actions.

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing that the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

### **Handling of Reported Violations**

The President and Chief Executive Officer, the Chair of the Governance Committee, the Chair of the Board, or, in Madagascar, the Country Director, as applicable, will notify a person who submitted a complaint to them and acknowledge receipt of it. All reports will be promptly investigated by the party receiving the complaint and appropriate corrective action will be taken if warranted by the investigation.

The President and Chief Executive Officer, the Chair of the Governance Committee, the Chair of the Board, or, in Madagascar, the Country Director, as applicable, will advise the Board of any concerns or complaints received and their resolution and will report at least annually to the Chair of the Audit and Finance Committee on compliance activity relating to accounting or alleged financial improprieties. The President and Chief Executive Officer, the Chair of the Governance Committee, the Chair of the Board, or, in Madagascar, the Country Director, as the applicable recipient of a concern or complaint, will immediately notify the Chair of the Audit and Finance Committee of any concerns or any complaint regarding corporate accounting practices, internal controls, or auditing and will work with that Committee until the matter is resolved.

If a complaint made under this Whistleblower Policy is directed against an individual who is not employed by the Alliance, but who is employed by an organization that receives funding from the Alliance or is otherwise affiliated or associated with the Alliance, the person who receives the complaint or concern, on behalf of the Alliance, will advise the complainant to submit their complaint directly to the organization who employs the individual who is the subject of the complaint. In such event, however, the person will advise the President and

Chief Executive Officer of the Alliance to document the concern or complaint on behalf of the Alliance and to attempt to take all appropriate and lawful steps to support the complainant in their efforts to get concerns addressed and to be protected against any form of mistreatment.

**Last approved by the Board of Directors on March 12, 2025.**