

**ACTION BY CONSENT
OF THE BOARD OF DIRECTORS OF
#WALKAWAY FOUNDATION**

The undersigned, being the Board of Directors of #WALKAWAY FOUNDATION, do hereby adopt the following Resolutions and consent to the following actions as of November 1, 2024 (the "Effective Date").

WHEREAS, #WALKAWAY FOUNDATION wishes to enact a Whistleblower Policy and Document Retention and Destruction Policy applicable to directors, officers, employees, and volunteers associated with #WALKAWAY FOUNDATION;

WHEREAS, the Board of Directors has reviewed and considered the proposed Whistleblower Policy and Document Retention and Destruction Policy;

WHEREAS, Article II, Section 6 of the Bylaws authorizes the Board to conduct the business of the Board through an informal means and without holding a meeting, or by delegation, so long as the Directors consent to such actions in writing signed by all Directors;

WHEREAS, the Board of Directors hereby consents to approving the below Resolutions without a formal meeting as evidenced by the signatures of each Board Member below; and,

WHEREAS, the Board of Directors has approved the below Resolutions regarding the adoption of the proposed Whistleblower Policy and Document Retention and Destruction Policy;

The following Resolutions are hereby adopted and are now in full force and effect:

RESOLUTION 2024-01

BE IT RESOLVED, #WALKAWAY FOUNDATION hereby approves and adopts the proposed Whistleblower Policy. The Policy shall be effective as of the date provided above.

Votes in Favor: 3

Votes Against: 0

Abstentions: 0

RESOLUTION 2024-02

BE IT RESOLVED, #WALKAWAY FOUNDATION hereby approves and adopts the proposed Document Retention and Destruction Policy. The Policy shall be effective as of the date provided above.

Votes in Favor: 3

Votes Against: 0

Abstentions: 0

IN WITNESS WHEREOF, the Board of Directors hereby consent to the actions set forth in the foregoing Resolutions, which shall be adopted and effective as of the Effective Date by the signature of the undersigned Board of Directors. These Resolutions may be signed in counterparts or by electronic transmission. A signed copy of these Resolutions transmitted by electronic transmission shall be deemed to have the same legal effect as delivery of original signatures.

By:  Brandon Straka, Chair
Brandon Straka (Nov 4, 2024 15:16 EST)

 Maria Albanese, Director
Maria Albanese (Nov 1, 2024 18:30 EDT)

 Tracy Diaz, Director
Tracy Diaz (Nov 1, 2024 18:05 EDT)

#WALKAWAY FOUNDATION
WHISTLEBLOWER PROTECTION POLICY

#WalkAway Foundation (“Foundation”) requires directors, officers, employees, and volunteers to observe the highest standards of business and personal ethics in the performance of their duties on behalf of the Foundation. As employees and representatives of the Foundation, the characteristics of honesty and integrity are forefront in the performance of all responsibilities, as is compliance with applicable laws and regulations.

The purpose of this Whistleblower Policy is to create an ethical and open work environment for all directors, officers, employees, and volunteers, to ensure the Foundation has a governance and accountability structure that supports the Foundation’s mission, and encourages and enables directors, officers, employees, and volunteers of the Foundation to raise concerns when there is a good faith basis for doing so before turning to outside parties for resolution.

As a result of these important objectives and compliance requirements, the Foundation has adopted the below Whistleblower Policy. All directors, officers, employees, and volunteers are required to review this policy yearly, conform their conduct to the requirements articulated herein, and comply with all laws and regulations applicable to both this Policy and their conduct.

Note, nothing within this Policy is intended to modify or replace any employment or volunteer agreement or the terms contained within any employment agreement or employee or volunteer handbook. This Policy does not change the relationship between the Foundation and any director, officer, employee, and/or volunteer. The terms of this Policy do not provide any director, officer, employee, or volunteer of the Foundation with any additional rights or causes of action not otherwise unavailable under applicable law.

Reporting Obligations and Responsibilities

Directors, officers, employees, and volunteers are encouraged and enabled by this Policy to report serious concerns internally and as described by this Policy so that the Foundation can investigate, address, and correct any discovered inappropriate conduct, actions, and/or behaviors. All individuals encompassed by this Policy have a duty and responsibility to report concerns about violations of the Foundation’s code of ethics or suspected violations of law or regulations that govern the Foundation’s operations. This is a duty that the Foundation expects all directors, officers, employees, and volunteers to take seriously.

Retaliation is Strictly Prohibited

In keeping with the Foundation’s values, any retaliation of any kind resulting from good faith reporting of an ethics violation, or a suspected violation of law, or good faith cooperation in the investigation of such matters, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of the Foundation by a board member, officer, employee, or volunteer is strictly prohibited. Such retaliation may include, but is not limited to, harassment, retaliation, or adverse employment consequences. Any director, officer, or employee who retaliates against someone who has acted in good faith by reporting a suspected violation or participating in good faith in any investigation may be subject to disciplinary processes up to and including termination of employment or volunteer status.

Reporting Procedures

The Foundation has an open-door policy and encourages all directors, officers, employees, and volunteers to share their questions, concerns, suggestions, and/or complaints with their supervisor. If an individual covered by this Policy is uncomfortable bringing such questions, concerns, suggestions, and/or complaints

to their supervisor, the supervisor is the subject of the complaint, or such individual is otherwise unsatisfied with the supervisor's response, such individual is encouraged to speak with the Executive Director or the Foundation's legal counsel. Once notified, supervisors and/or designated points of contact are required to report complaints or concerns about suspected ethical and legal violations in writing to the Foundation's Compliance Officer as specified below. The Compliance Officer has the responsibility and obligation to thoroughly investigate all reported complaints.

Compliance Officer

The Foundation's Compliance Officer is tasked with the responsibility of ensuring that all complaints about unethical or illegal conduct are thoroughly and promptly investigated and resolved. The Compliance Officer is also responsible for notifying the Executive Director and the Board of Directors about the complaint, the resulting resolution, and is required to prepare and deliver a report on an annual basis to the Treasurer/Chair and the Board of Directors regarding the compliance activities of the Foundation related to accounting and/or alleged financial improprieties.

Accounting and Audit Matters

The Compliance Officer is further required to immediately notify the Foundation's Treasurer and any audit and/or financial committee, as applicable and if in existence, of any concerns or complaints regarding the organization's accounting practices, internal controls or auditing, and work with such specified individual until such time as the matter is resolved.

Good Faith Complaint Requirements

Anyone who files a complaint concerning or alleging a violation, or suspected violation, must act in good faith in filing such complaint. Such individual must have a legitimate good faith and reasonable grounds for believing the information reported constitutes a violation, but is not required to prove that a violation did, indeed, occur. In the event an investigation performed by the Compliance Officer determines the complaint was unsubstantiated and made with malicious intent or known to be false, such act on the part of the reporting party will be viewed as a disciplinary matter of immense importance and seriousness. The Foundation reserves the right to discipline such individual for filing a complaint without the required good faith basis in doing so, including termination of work with the Foundation where deemed appropriate and warranted in the Foundation's discretion and in accordance with applicable laws and regulations.

Confidentiality

Complaints asserting violations or suspected violations may be filed on a confidential basis by the complainant. While an investigation will necessarily require that information about the complaint be shared with individuals associated with the Foundation, reports of violations or suspected violations will be kept confidential to the greatest extent possible.

Handling of Reported Violations

Upon receiving a complaint, the Foundation's Compliance Officer will confirm receipt of the complaint to the complainant. The Compliance Officer will thereafter begin a prompt investigation into the asserted allegations and, as deemed necessary, commence corrective actions to resolve the alleged violations.

Complaints should be directed to the Compliance Officer identified below. In the event the identity of the Compliance Officer changes, notice of such change will be provided to directors, officers, employees, and volunteers.

Zach Kite
Compliance Officer
441 N. Lee Street, Ste. 100
Alexandria, VA 22314
support@walkawayfoundation.org

*This Whistleblower Protection Policy was approved by the
Board of Directors on November 1, 2024, effective immediately.*

Document Retention Policy

Record Retention and Destruction Policy

This Policy was last approved on November 1, 2024

Purpose

In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify or destroy any document with the intent of impeding or obstructing any official proceeding, this Policy provides for the systematic review, retention and destruction of documents received or created by #WalkAway Foundation in connection with the transaction of organization business. This Policy covers all records and documents, regardless of physical form, and contains guidelines for how long certain documents should be kept and how records should be destroyed (unless under a legal hold). The Policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate #WalkAway Foundation's operations by promoting efficiency and freeing up valuable storage space.

Document Retention

#WalkAway Foundation follows the document retention procedures outlined below. A record or document is any material that contains information about #WalkAway Foundation's plans, policies, or performance. Anything that can be represented with words or numbers is a business record for purposes of this Policy. Documents that are not listed, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time. Note, the documents listed below are intended to be a comprehensive list of potential records #WalkAway Foundation could or may have, but is not a conclusive list of records and documents that #WalkAway Foundation does have.

Electronic Documents and Records

Electronic documents shall be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online or check contributions, that fall into one of the document types on the described schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an appropriate computer file folder for retention. Backup and recovery methods will be tested on an as-needed basis.

Emergency Planning

#WalkAway Foundation's records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to #WalkAway Foundation's operations are backed up at least every month and maintained off-site.

Document Destruction

The Executive Director, or another designated employee of #WalkAway Foundation, is responsible for the ongoing process of identifying which records have met the required retention period and overseeing their destruction when necessary. Destruction of financial and personnel-related documents will be accomplished by shredding or irretrievably destroying any electronic records.

Document destruction will be suspended immediately upon any indication of an official investigation, or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation or any such lawsuit.

Compliance Failures

Compliance Failure on the part of employees or volunteers to follow this Policy can result in possible civil and criminal sanctions against #WalkAway Foundation and its employees, and possible disciplinary action against responsible individuals. Such disciplinary actions may include but are not limited to probation and/or termination of employment. The Chief Financial Officer or individual designated by the Chief Professional Officer and Finance Committee chair will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

Questions concerning these policies, the applicability of certain records to the retention or destruction policies, must be addressed to the Chief Financial Officer or other individual as designated by the Chief Professional Officer.

If further assistance is needed or for any questions, please contact #WalkAway Foundation as follows:

#WalkAway Foundation

Email: support@walkawayfoundation.org

Address: 441 N. Lee Street, Ste.100
Alexandria, Virginia 22314

Record Retention and Destruction Table

File Category	Item	Retention Period
Corporate Records	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions	Permanent
	Board, regular and special meeting minutes	Permanent
	Conflict-of-interest disclosure forms	4 years
Finance and Administration	Financial statements (audited or reviewed)	Permanent
	Auditor management letters	Permanent
	Journal entries	Permanent

File Category	Item	Retention Period
	Payroll records	10 years
	Check register and checks	10 years
	Cancelled checks for important payments: purchase of property, taxes, special contracts; attach check to pertinent papers	Permanent
	Bank deposits and statements	10 years
	Charitable organizations registration statements (filed with [State] Attorney General)	10 years
	Chart of accounts	10 years
	Depreciation schedules	10 years
	Inventories of materials and supplies	10 years
	Expense reports	10 years
	General ledgers and end-of-year financial statements	Permanent
	Accounts payable ledger	10 years
	Accounts receivable ledger	10 years
	Investment performance reports	10 years
	Investment consultant reports	10 years
	Equipment files and maintenance records	10 years after disposition
	Contracts and agreements	Expiration date plus 10 years
	Correspondence – general	4 years
	Correspondence – legal and important matters	Permanent
Insurance Records	Policies	Permanent
	Insurance records, current accident reports, claims, policies, etc.	Permanent

File Category	Item	Retention Period
	Fire inspection records	10 years
	Safety (OSHA) reports	10 years
Real Estate	Deeds	Permanent
	Leases	Expiration date plus 10 years
	Mortgages, purchase and security agreements	Expiration date plus 10 years
Tax	IRS exemption determination and related correspondence	Permanent
	IRS Form 990's	Permanent
	Withholding tax statements	10 years
	Correspondence with legal counsel or accountants, not otherwise listed	10 years after return is filed
Communications	One set of all communication documents kept on-site and one kept off-site	
	Press releases	Permanent
	Annual reports	Permanent (5 copies)
	Other publications	10 years
	Photos/Photo releases	10 years
	Press clippings	10 years
Donor Services	Correspondence – acknowledgment of gifts and grant requests	Permanent
	Donor fund statements	Permanent
Philanthropic Programs	Program selection reports	Permanent
	Scholarship grant records	10 years

File Category	Item	Retention Period
	Agreements with other organizations	Expiration date plus 10 years
Human Resources	Employee personnel files	Permanent or 10 years after termination
	Retirement and pension records including Summary Plan Descriptions (ERISA)	Permanent
	Employee medical records	Permanent
	Employee handbooks	Permanent
	Workers comp claims	10 years after settlement
	Employee time records	10 years
	Employee orientation and training materials	10 years after use ends
	Employment offer letter	10 years after all obligations end
	Employment applications	4 years
	IRS Form I-9 (store separate from personnel file)	Greater of 1 year after end of service, or 4 years
	Resumes	1 year
Technology	Software licenses and support agreements	10 years after all obligations end
Library	Other organizations' annual reports	2 years
	Directories and periodicals	2 years
General Administration	Correspondence – general	10 years
	Correspondence – legal and important matters	Permanent