SEPTEMBER 11TH NATIONAL MEMORIAL TRAIL ALLIANCE

Whistleblower Policy

Adopted by the Board of Directors: October 23, 2026 **Authority:** Bylaws Article VIII.

This Policy is adopted by the Board under Article VIII of the Bylaws and may be amended by the Board without amending the Bylaws. Where this Policy conflicts with the Bylaws, the Bylaws control.

1. Purpose

The Alliance requires its Directors, officers, employees, and volunteers to observe high standards of ethical and legal conduct. This Policy encourages people to report suspected wrongdoing in good faith and protects them from retaliation for doing so.

2. Who Is Covered

This Policy applies to all Directors, officers, employees, and volunteers of the Alliance.

3. Reportable Concerns

Reportable concerns include suspected: fraud or theft; financial impropriety or misuse of Alliance assets; inaccurate financial reporting; violations of law or of Alliance policy; conflicts of interest not properly disclosed; and other unethical or improper conduct.

4. How to Report

A concern should be reported promptly and in good faith to the **Board Chair**, the **Treasurer**, or the **chair of the Governance Committee**. If a concern involves one of those individuals, it may be reported to any other officer or Director. Reports may be made **confidentially**, and the Alliance will accept **anonymous** reports where permitted by law. The Alliance may also designate a confidential reporting channel and publish it to those covered.

5. No Retaliation

No one who in good faith reports a concern, or participates in an investigation, may be subjected to retaliation — including harassment, demotion, termination, loss of position or role, or any other adverse action. Retaliation is itself a violation of this Policy and grounds for discipline up to and including removal.

6. Confidentiality

Reports are handled as confidentially as possible, consistent with the need to investigate and to comply with law. The identity of a reporter is disclosed only as necessary.

7. Handling of Reports

The recipient promptly refers the concern to the Executive Committee or the Governance Committee (or, where a conflict exists, to disinterested Directors), which ensures the matter is investigated and appropriate corrective action is taken. The reporter is informed that the concern was received. Financial or accounting concerns are also brought to the attention of the Finance Committee and, where appropriate, the auditor.

8. Good Faith

A person must have reasonable grounds for believing the reported conduct occurred. Reports made maliciously or known to be false are themselves a violation of this Policy.

9. Administration and Review

The Governance Committee administers and reviews this Policy at least annually and recommends updates.