WHISTLEBLOWER POLICY

Last Updated: November 9, 2026

1. Purpose and Organizational Commitment

NDVerse (the “Organization”) is an independent Ohio nonprofit organization recognized as a tax-exempt public charity under Section 501(c)(3) of the Internal Revenue Code. NDVerse is committed to integrity, lawful conduct, responsible stewardship of charitable assets, transparency, protection of the people it serves, and accountability to its mission. This Whistleblower Policy establishes procedures for reporting, reviewing, and addressing suspected misconduct and prohibits retaliation against individuals who raise concerns in good faith.

This Policy supplements, and does not replace, applicable reporting obligations, employment rights, mandatory-reporting requirements, safeguarding procedures, or other NDVerse policies. It does not restrict an individual’s right to communicate with a governmental agency, law enforcement, or other authority as permitted by law.

2. Scope and Persons Covered

This Policy applies to NDVerse directors, officers, employees, volunteers, interns, contractors, consultants, committee members, ambassadors acting in an authorized organizational capacity, and other individuals carrying out duties on behalf of NDVerse. Donors, program participants, families, partner organizations, and members of the public may also submit concerns through the reporting channels described below. Protections and available remedies may differ according to the individual’s legal relationship with NDVerse and applicable law.

3. Reportable Concerns

Individuals are encouraged to report conduct that they reasonably believe violates law, NDVerse policy, ethical obligations, or the Organization’s duty to protect people and charitable resources. Examples include:

- Fraud, theft, embezzlement, misuse of funds, improper reimbursements, financial misstatements, or deficiencies in accounting or internal controls.
- Improper use of restricted donations or grants; misleading charitable solicitations; undisclosed private benefit; or conflicts of interest.
- Misconduct involving children, abuse, neglect, exploitation, grooming, boundary violations, or breaches of safeguarding protocols.
- Discrimination, unlawful harassment, retaliation, threats, coercion, or serious abuse of organizational authority.
- Unauthorized disclosure, improper access, or misuse of confidential, donor, disability-related, health-related, or other sensitive information.
- Falsification or improper destruction of records; obstruction of an internal inquiry, audit, or lawful investigation.
- Material violations of laws, grant terms, contracts, safety requirements, or governing organizational policies.

Ordinary service questions, disagreements over discretionary decisions, and routine interpersonal disputes may be handled under other applicable procedures unless they also raise a concern described in this Policy.

4. Good-Faith Reporting and Information to Provide

A good-faith report means a concern raised with an honest and reasonable belief that the reported facts may indicate misconduct, even if an investigation does not substantiate it. Proof is not required to submit a report. Reporters are encouraged to state what occurred, the approximate dates and locations, persons involved, any supporting records, and any immediate safety concerns, to the extent this information is known and can be shared lawfully. Individuals should not conduct unauthorized investigations, obtain records unlawfully, or confront a potentially dangerous person to gather evidence.

Knowingly submitting fabricated allegations or deliberately falsifying evidence may result in appropriate action. A report that cannot be substantiated, or is made in error, is not by itself evidence of bad faith.

5. Reporting Channels and Independent Escalation

A concern may be raised with an immediate supervisor, program leader, or any NDVerse director or officer who is not implicated in the matter. A reporter is not required to first approach someone who may be involved in the alleged wrongdoing. Written reports may be emailed to legal@ndverse.org with the subject line “Confidential Whistleblower Report.” If a report concerns someone who has access to that inbox, the reporter should contact a disinterested Board Director by another appropriate channel. Ordinary email is not guaranteed to be confidential or secure, and an email identifying the sender is not anonymous.

Reports concerning the President, Board Chair, or another senior leader should be directed to a different, disinterested director. Reports concerning a majority of the Board, where independent internal review is not feasible, may be referred to independent outside counsel or another qualified external investigator retained by disinterested decision-makers. A reporter may also contact an appropriate regulator or law enforcement agency directly where permitted or required by law.

NDVerse will not require concerns to be routed exclusively through the person whose conduct is questioned. Where a disclosure must be made to an authority under a law or professional duty, the applicable statutory procedure controls.

6. Anonymous and Confidential Reports

NDVerse accepts reports submitted without a name when they can be received and reviewed, although anonymous reporting may limit the ability to obtain additional information or communicate outcomes. The Organization will make reasonable efforts to restrict the identities of reporters, witnesses, and persons named in reports to individuals with a legitimate need to know. Absolute confidentiality or anonymity cannot be guaranteed where disclosure is necessary for a fair investigation, legal compliance, mandatory reporting, due process, or protection of safety.

7. Strict Prohibition on Retaliation

NDVerse prohibits retaliation against a person who makes a good-faith report, seeks advice regarding a potential report, provides information, participates in an investigation, or exercises a legally protected reporting right. Retaliation includes actual or threatened dismissal, demotion, exclusion, reduced responsibilities, adverse assignment changes, harassment, intimidation, interference with volunteer or program opportunities, or other materially adverse treatment because of protected activity.

A concern about retaliation should be reported through an independent channel described in Section 5. Suspected retaliation will be reviewed separately from the underlying allegation where appropriate. Anyone found to have retaliated may face corrective measures, removal from responsibilities, termination of a relationship, or other lawful action. This Policy does not prevent legitimate, documented performance or safety actions unrelated to a protected report.

8. Intake, Acknowledgment, and Immediate Safety Response

The person receiving a report should promptly preserve the information received and relay it to a disinterested individual authorized to assess the matter. When contact information is available and circumstances permit, NDVerse aims to acknowledge receipt within five business days. This is an administrative target, not a guarantee or restriction on legally required response times.

Reports suggesting immediate danger, abuse of a child, serious exploitation, or other urgent harm must be escalated promptly under applicable emergency and mandatory-reporting procedures. This Policy is not an emergency reporting service; for immediate danger, contact 911 or the appropriate emergency authority. Internal review does not replace a report to child protective services or another authority when legally required.

9. Impartial Investigation and Conflict Management

The Board, through disinterested directors or their authorized designee, is responsible for oversight of material whistleblower complaints. NDVerse may appoint an unbiased officer, board committee, outside attorney,

accountant, or investigator with relevant expertise. A person named in a complaint should not direct the investigation, decide its outcome, or control evidence relating to the allegation.

Reviews will be proportionate to the seriousness of the report and may include document preservation, interviews, examination of relevant transactions, requests for written responses, and consultation with outside professionals. The Organization will seek to treat all persons fairly and will avoid premature conclusions. Investigations will be conducted as promptly as reasonably practicable, considering complexity, availability of witnesses, privacy, and other legal or safety obligations.

10. Accounting, Grant, and Charitable Asset Matters

Allegations involving financial statements, misuse of charitable assets, restricted gifts, grants, internal controls, or independent accountants will be brought to a disinterested Treasurer, Finance Committee, or Board representative as appropriate. If an allegation concerns that person, another disinterested director or qualified independent professional will lead the response. Material issues will be elevated to the disinterested Board, and suspected criminal or reportable misconduct will be referred to authorities when required or appropriate.

11. Safeguarding of Children and Vulnerable Participants

Allegations of abuse, neglect, exploitation, boundary violations, or other serious safety concerns involving a child or vulnerable participant receive priority. NDVerse personnel must follow applicable law and NDVerse's safeguarding and incident-response procedures, including mandatory reporting when required. Confidentiality commitments do not override legal duties to protect persons at risk or notify authorities. Where appropriate, interim protective measures may be taken without prejudging the allegations.

12. Evidence Preservation and Record Security

Reports, relevant correspondence, investigative notes, supporting records, findings, and corrective-action documentation shall be maintained with access limited to authorized persons, consistent with NDVerse's records-retention requirements and applicable law. Destruction, alteration, concealment, or retaliatory misuse of relevant evidence is prohibited. Any applicable litigation hold, audit requirement, grant obligation, or legal preservation duty overrides routine deletion schedules.

13. Findings, Corrective Action, and Follow-Up

At the conclusion of an inquiry, the authorized decision-maker may determine that a concern is substantiated, partially substantiated, unsubstantiated, or inconclusive. NDVerse will take corrective measures when warranted, which may include policy changes, training, restitution, recovery of assets, discipline, suspension of duties, referral to professional advisers, or referral to public authorities. The response will be tailored to the facts and legal obligations.

When feasible and appropriate, NDVerse may inform the reporter that the matter has been reviewed or closed. Personnel, privacy, legal, and confidentiality constraints may prevent sharing detailed findings or disciplinary decisions. NDVerse may conduct follow-up checks to identify retaliation or recurrence.

14. Reporting to Government and Other Legal Rights

Nothing in this Policy prohibits, restrains, or requires prior NDVerse approval for reports or protected communications to law enforcement, child protective services, the Internal Revenue Service, the Ohio Attorney General, the Equal Employment Opportunity Commission, or another competent agency. This Policy does not limit rights, protections, or remedies available under federal, Ohio, or other applicable law. Statutory whistleblower protections may have particular notice requirements, procedural conditions, and deadlines that are separate from this internal Policy.

15. Board Oversight, Training, and Policy Review

The Board is responsible for ensuring that workable reporting routes exist and overseeing its administration without interfering in impartial investigations. NDVerse should make the Policy available to covered persons, provide appropriate orientation on reporting and nonretaliation, and periodically review reporting procedures

and safeguards for effectiveness. Any revisions will be authorized through the Organization’s governance procedures.

16. Relationship to Other Policies; No Contractual Guarantee

This Policy should be read together with NDVerse’s conflict-of-interest, document retention, safeguarding, privacy, nondiscrimination, employment, volunteer, and other applicable policies. In the event of a conflict with a mandatory legal obligation, applicable law controls. This Policy is not an employment contract, does not promise a particular outcome or response deadline, and does not alter any relationship except to the extent required by law or an otherwise binding agreement.

17. Policy Contact

Whistleblower reports and questions about this Policy may be directed to legal@ndverse.org. Please include “Confidential Whistleblower Report” in the subject line when reporting a concern. Where the report involves someone who may access the legal mailbox, contact an uninvolved Board Director through an independent channel. Do not include unnecessary sensitive personal information in ordinary email. For emergencies or immediate danger, contact 911 or the appropriate public authority.

Formal Legal Notices and Service of Process

NDVerse designates legal@ndverse.org for legal inquiries, privacy-related requests, policy concerns, whistleblower communications, and other legal correspondence. Providing this email address does not constitute consent to electronic service of process or waive applicable statutory, procedural, or jurisdictional requirements for formal legal notices. Service of legal process and notices requiring a legally prescribed method of delivery must comply with applicable law. This provision does not limit any legally protected method of submitting a complaint or report to a governmental authority.