



**Servants in Faith and Technology /**  
**Southern Institute for Appropriate Technology**  
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## **Whistleblower Policy**

SIFAT is committed to maintaining compliance with all laws, regulations and SIFAT policies that apply to its activities. The support of all persons involved in SIFAT's activities is essential to our maintaining compliance with such laws, regulations and policies. There are times when such support merely consists of questioning, in good faith, whether a practice or activity might be a violation of law, regulation or policy. There are even occasions in which a concerned person might feel it necessary, in good faith, to go beyond merely questioning and file a complaint about such activity.

We recognize that to meet this commitment, the Board of Directors and the Executive Committee of the Board must have open and effective channels of communication with employees and other individuals who otherwise might be reluctant to report concerns about conduct which they view as questionable. To promote the free flow of information, encourage proper individual conduct and make the Board aware of potential problems before they have serious consequences, the Board has adopted procedures for receiving and handling complaints from individuals. Therefore, to bring problems to the attention of the Board for prompt investigation and resolution, if any employee, volunteer, board member or other person involved in SIFAT's activities believes, in good faith, that some practice or activity is being conducted in violation of federal, state or local law or SIFAT policy or otherwise constitutes an improper financial or employment practice, that person is encouraged to file a written complaint. Any person who, in good faith, submits such written complaint will be protected from retaliation by SIFAT for having filed such complaint.

The following procedures apply to the receipt, retention and treatment of complaints by individuals regarding possible violations of federal, state or local laws and regulations, including questionable conduct in connection with accounting, internal controls and the auditing of our financial statements and possible violations of our policies. These matters are referred to below as a "Possible Violation."

### **Procedures for Reporting Complaint**

Individuals with concerns regarding a Possible Violation may report their concerns to the Executive Committee of the Board. An individual may forward concerns on a confidential and/or anonymous basis to the Executive Committee of the Board by submitting them in writing in a sealed envelope addressed and delivered to the Chair of the Executive Committee of the Board, labeled prominently "Confidential: To be opened by the Executive Committee of the Board only." The address of the Chair of the Executive Committee of the Board will be posted (along with a copy of this Policy) on the bulletin board we provide for announcements and communications. If the individual would like to discuss his or her concerns with the Executive Committee of the Board, the individual should provide his or her telephone number or address, so that the Executive Committee of the Board can follow up with the individual if the Committee believes it would be appropriate to do so.

### **Scope of Matters Covered by These Procedures**

These procedures apply to complaints relating to Possible Violations, including but not limited to, the following: violation of federal, state or local laws or regulations of any federal, state or local agency; fraud or deliberate error in the preparation, evaluation, review or audit of any of our financial statements; fraud or deliberate error in the recording and maintaining of our financial records; deficiencies in or noncompliance with our internal accounting controls; misrepresentation or false statement to or by any of our employees or by our independent auditors regarding a matter contained in our financial records, financial reports or audit reports.

### **Treatment of Complaints**

Upon receipt of a complaint, the Executive Committee of the Board will (i) determine whether the complaint actually pertains to a Possible Violation and (ii) when practicable, acknowledge receipt of the complaint to the sender. The Executive Committee of the Board will oversee the review of any complaint relating to a Possible Violation. The review of the complaint may be conducted by such person or persons as the Executive Committee of the Board determines to be appropriate, including legal counsel engaged by the Executive Committee of the Board of Directors after consulting with the Board of Directors. The Executive Committee of the Board and any person conducting a review of the complaint at the direction of the Executive Committee of the Board will maintain the confidentiality of a complaint to the fullest extent reasonably possible with the need to conduct an adequate review. Prompt and appropriate corrective action will be taken when and as warranted in the judgement of the Executive Committee of the Board and approved by the Board of Directors.

### **Reporting and Retention of Complaints and Investigations**

The Executive Committee of the Board will maintain a log of all complaints received by them, tracking their receipt, investigation and resolution, and shall prepare a periodic report summarizing the complaints for submission to the Board of Directors. The Executive Committee of the Board will maintain copies of the complaints and such log for a reasonable time or for any period prescribed by our document retention policy, but in no event less than five years.