



Healing Horizons Foundation Inc.

Healing Horizons Foundation Inc.
501(c)(3) Nonprofit Organization
Incorporated in the State of Ohio
Effective Date: December 10, 2025
Last Reviewed: January 15, 2026
Approved By: Governing Board
Version 1.0

WHISTLEBLOWER POLICY

Healing Horizons Foundation Inc. requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Healing Horizons Foundation Inc., we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Policy Purpose

This policy is intended to support compliance with federal and state laws, protect the organization's tax-exempt status, and encourage reporting of suspected misconduct, fraud, or financial irregularities.

Scope / Who Can Report

This policy applies to all board members, officers, employees, volunteers, contractors, donors, and other stakeholders of Healing Horizons Foundation Inc. Anyone who becomes aware of suspected misconduct or unethical behavior is encouraged to report it under this policy.

Compliance with Ohio State Law

This policy is intended to comply with Ohio law governing nonprofit corporations and reporting requirements.

Types of Reportable Concerns

Reportable concerns include suspected violations of law, financial misconduct, fraud, theft, conflicts of interest, misuse of funds, improper accounting practices, discrimination, harassment, or other unethical conduct affecting the organization. It is the responsibility of all board members, officers, employees, and volunteers to report concerns about violations of Healing Horizons Foundation Inc.'s code of ethics or suspected violations of law or regulations that govern Healing Horizons Foundation Inc. operations.

Reporting Procedure

Healing Horizons Foundation Inc. has an open-door policy and encourages employees to share questions, concerns, suggestions, or complaints with their supervisor. If you are not comfortable speaking with your supervisor, or if you are not satisfied with the supervisor's response, you are encouraged to speak with the Executive Director or the Chief Operating Officer (Compliance Officer).

Supervisors and managers must report suspected ethical or legal violations in writing to the Compliance Officer, who is responsible for investigating all reported complaints. Employees may also submit concerns

directly in writing to their supervisor, the Executive Director, or the Compliance Officer. Reports may be submitted anonymously, and the organization will make every reasonable effort to investigate anonymous reports while protecting the confidentiality of all parties involved. If a report involves the Executive Director, Compliance Officer, or senior leadership, the concern may be submitted directly to the Governing Board of Directors.

Alternative Reporting Options

If you are uncomfortable reporting internally, or if you believe internal reporting would be ineffective, you may report concerns to external authorities such as the **IRS, the Ohio Attorney General, or other applicable regulatory bodies.**

No Retaliation

It is contrary to the values of Healing Horizons Foundation Inc. for anyone to retaliate against any board member, officer, employee, volunteer, contractor, donor, or stakeholder who in good faith reports a suspected violation. Retaliation includes intimidation, threats, harassment, or adverse employment or volunteer actions. Any person who retaliates against a whistleblower will be subject to disciplinary action, up to and including termination or removal from the organization.

Compliance Officer

The Compliance Officer will advise the Executive Director and the Governing Board of Directors of all complaints and their resolution and will report at least annually to the Governing Board on compliance activity relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

The Healing Horizons Foundation Inc. Compliance Officer shall immediately notify the Executive Director and Governing Board of Directors of any concerns or complaint regarding corporate accounting practices, internal controls, or auditing and shall work with leadership and the Governing Board until the matter is resolved.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing 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. Any potential conflict of interest related to the reported matter must also be disclosed and handled in accordance with the organization's Conflict of Interest Policy.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Non-Interference

No person may interfere with or obstruct a whistleblower investigation. Interference includes intimidation, threats, retaliation, coercion, or attempts to influence the reporting party or investigator. Anyone who attempts to obstruct an investigation or influence the outcome will be subject to disciplinary action, up to and including termination, removal from the organization, or legal action as permitted by law.

Handling of Reported Violations

The Healing Herizons Foundation Inc. Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Investigation Timeline

Investigations will be conducted promptly and, whenever possible, completed within 30 days of receipt of the report. The reporting party will be informed of the outcome to the extent permitted by confidentiality and applicable law.

Recordkeeping

All reports, investigations, and resolutions will be documented and retained confidentially for a minimum of seven years, unless otherwise required by law.

Policy adopted and approved by the Governing Board of Directors of Healing Herizons Foundation Inc. on December 10, 2025.

A handwritten signature in black ink, appearing to read "Dr. Marion Johnson", with a horizontal line extending to the right.

Signature of Director

Dr. Marion Johnson, DNP, RN

Printed Name of Director