



WHISTLEBLOWER POLICY FOR URBAN CHRISTIAN ACADEMY

Urban Christian Academy (“Corporation”) requires its directors, officers, employees, and volunteers (each, a “Stakeholder”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Stakeholders must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

1 PURPOSE

The purpose of this whistleblower policy (the “Policy”) is to:

- a. Encourage and enable Stakeholders to raise concerns regarding suspected illegal or unethical conduct or practices, or violations of the Corporation’s policies on a confidential and, if desired, anonymous basis.
- b. Protect Stakeholders from retaliation for raising such concerns.
- c. Establish policies and procedures for the Corporation to:
 - i. receive and investigate reported concerns; and
 - ii. address and correct inappropriate conduct and actions.

2 REPORTING RESPONSIBILITY

2.1 Reporting Responsibility

Each Stakeholder has the responsibility to report in good faith any concerns about actual or suspected violations of the Corporation’s policies or any federal, state, or municipal law or regulation governing the Corporation’s operations (each, a “Concern”). Appropriate subjects to report under this Policy include but are not limited to financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices, such as:

- a. Fraud
- b. Theft
- c. Embezzlement
- d. Bribery or kickbacks
- e. Misuse of the Corporation’s assets
- f. Undisclosed conflicts of interest

2.2 Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of law and/or ethical standards. Any unfounded allegation that proves to have been made maliciously, recklessly, or knowingly to be false will be viewed as a serious offense and result in disciplinary action, up to and including termination of employment or volunteer status.

2.3 Other Types of Concerns

Stakeholders should use the Corporation’s existing complaint procedures and mechanisms to report other issues not covered by Section 2.1 of this Policy, unless those channels are themselves implicated in wrongdoing. This Policy is not intended to provide a means of appealing the outcomes resulting from those other mechanisms.

3 No RETALIATION

No Stakeholder who in good faith reports a Concern or participates in a review or investigation of a Concern shall be subject to harassment, retaliation, or, in the case of an employee, adverse employment consequences because of such report or participation. This protection extends to Stakeholders who report in good faith, even if the allegations are, after an investigation, not substantiated.

No Stakeholder will be subject to liability or retaliation for disclosing a trade secret in compliance with 18 U.S.C. §1833 either:

- a. In confidence to a federal, state, or local government official or to an attorney solely for the purpose of reporting or investigating a Concern; or
- b. In a complaint or other document filed in a lawsuit or other proceeding under seal.

3.1 Discipline

Any Stakeholder who retaliates against someone who in good faith has reported or participated in a review or investigation of a Concern will be subject to discipline, up to and including termination of employment or volunteer status.

3.2 Retaliation Reporting

Anyone who believes that a Stakeholder has been subject to harassment, retaliation, or adverse employment consequences as a result of making a good faith report or participating in a review or investigation of a Concern should contact the Compliance Officer listed in Section 5 of this Policy.

4 CONFIDENTIALITY

The Corporation encourages anyone reporting a Concern to identify themselves in order to facilitate the investigation of the Concern. However, Concerns may be submitted on a confidential and/or anonymous basis. The Corporation shall take reasonable steps to protect the identity of the Stakeholder and shall keep reports of Concerns confidential to the extent possible, consistent with the need to conduct an adequate investigation.

5 REPORTING PROCEDURES

5.1 Prompt Reporting

All Concerns should be reported as soon as practicable consistent with this Policy.

5.2 Reporting Concerns

5.2.1 Initial Reporting

Stakeholders should first discuss the Concern with their direct supervisor (if an employee), or an officer or director (non-employees) (collectively, "Intake Contact"). The Stakeholder should follow the procedures outlined in Section 5.2.3 if any of the following apply:

- a. The Stakeholder reasonably believes that the Intake Contact will disregard or otherwise not fairly consider the Concern.
- b. The Intake Contact is a subject of the Concern.
- c. The employee or volunteer does not feel comfortable discussing the Concern with the Intake Contact.

5.2.2 Alternative Initial Reporting

In the event that the circumstances described under Section 5.2.1 are applicable, Stakeholders should report the Concern directly to the Compliance Officer defined below.

5.2.3 Follow-Up Reporting

Intake Contacts shall report all Concerns in writing to June Gin (the “Compliance Officer”). Additionally, Stakeholders making initial reports under Section 5.2.2 should report all Concerns to the Compliance Officer. When reporting Concerns, the Intake Contact or Stakeholder should describe in detail the specific facts that support the report. The report may be sent to the Compliance Officer by email to jgin@UCAChicago.org or by regular mail to:

June Gin
1826 S Indiana Ave Unit F, Chicago, IL 60616
JGIN@UCAChicago.org
312-952-8928

If the Compliance Officer is the subject of the Concern or the Intake Contact/Stakeholder is not comfortable reporting the Concern to the Compliance Officer, the Concern may alternatively be reported to the Corporation’s President (the “Compliance Officer Alternate”):

Tetkin Yeo
Board President
3307 S Throop St, Chicago, IL 60608
TYEO@UCAChicago.org
773-663-5871

5.3 Questions

Any questions relating to the scope, interpretation, or operation of this Policy should be directed to the Compliance Officer or Compliance Officer Alternate.

5.4 Investigation of Reported Concerns

5.4.1 Compliance Officer Duties

The Compliance Officer and Compliance Officer Alternate are responsible for:

- a. Promptly investigating or overseeing the investigation of each reported Concern.
- b. Advising the Board of Directors or Ethics Committee of each reported Concern.
- c. Reporting compliance activity to the full Board of Directors at each regularly scheduled Board meeting.

5.4.2 Acknowledgment of Receipt

Any supervisor, officer, manager, or Board member who receives a report of a Concern must promptly notify the Compliance Officer of such report in writing. The Compliance Officer shall notify the reporting individual and acknowledge receipt of each reported Concern within five (5) business days, unless the report was submitted anonymously or no return address is provided.

5.4.3 Investigation

The Compliance Officer shall conduct a prompt, discreet, and objective review or investigation based on the submitted report. A full investigation may not be possible if a report made anonymously is vague or general. If deemed necessary in his or her sole discretion or upon the recommendation of the Ethics Committee or Board of Directors, the Compliance Officer may engage legal counsel, accountants, or other experts to assist in the investigation. The Compliance Officer may delegate the investigation responsibilities to any Board committee or other individual, including third parties, as long as:

- a. The delegate is not a subject of the reported Concern.
- b. The delegation does not compromise the identity of the Stakeholder who reported anonymously or confidentially.

5.4.4 Resolution

The Compliance Officer shall:

- a. Recommend appropriate corrective action to the Ethics Committee or Board of Directors, if warranted by the investigation.
- b. Oversee the implementation of a resolution based on the determination of the Board.
- c. Follow up with the reporting individual, if possible, for closure of the reported Concern.

5.4.5 Accounting and Auditing Matters

The Compliance Officer shall immediately notify the Ethics Committee or Board of Directors of any Concerns regarding accounting practices, internal controls, or auditing, and shall work with the Ethics Committee or Board of Directors until the matter is resolved.

6 PERIODIC REVIEWS

To ensure that the Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its reputation or tax-exempt status, the Ethics Committee or Board of Directors shall conduct periodic reviews of this Policy and shall present any recommended changes, modifications, or deletions of the provisions of this Policy to the full Board of Directors at its regularly scheduled meeting following the Committee's review.

7 MISCELLANEOUS

7.1 Records Retention

The Corporation shall retain any records related to the investigation and resolution of a reported Concern as required by the Corporation's Records Retention and Destruction Policy. All such records are considered privileged and strictly confidential.

7.2 Enforcement

This Policy shall be distributed to all Stakeholders. Employees' failure to comply with the Policy may result in discipline or removal, up to and including termination of employment. Non-employees' failure to comply with this policy may result in removal as officer or director, or restrictions from involvement in Corporation activities.

7.3 Date of Adoption

This Policy was adopted by the Corporation's Board of Directors at its meeting on January 25, 2025.