

# **PVA National Whistleblower Policy**

## **Purpose**

Section 301 of the Sarbanes-Oxley Act of 2002 (the “Act”) requires PVA’s Audit Committee to establish procedures for: (a) the receipt, retention, and treatment of complaints received by PVA regarding accounting, internal accounting controls, or auditing matters; and (b) confidential, anonymous employee submissions of concerns regarding questionable accounting or auditing matters. The purpose of PVA’s Whistleblower Policy is to establish procedures for the submission of such complaints or concerns.

## **Procedures**

In order to comply with Section 301 of the Act, the Audit Committee has adopted the following procedures:

1. PVA will promptly forward to the Audit Committee any complaints that it has received regarding financial statement disclosures, accounting, internal accounting controls or auditing matters.
2. Any person, to include PVA employees, vendors and consultants, may submit, On a confidential and anonymous basis if the employee so desires, any concerns regarding financial statement disclosures, accounting, internal accounting controls or auditing matters. All such concerns will be set forth in writing and forwarded in a sealed envelope to the chairman of the Audit Committee, in care of PVA’s General Counsel in an envelope labeled with a legend such as: “To be opened by the Audit Committee only. Submitted pursuant to PVA’s Whistleblower Policy.” If an employee would like to discuss any matter with the Audit Committee, the employee should indicate this in the submission and include a telephone number at which he or she can be reached, should the Audit Committee deem such communication is appropriate. Any such envelopes received by the General Counsel will be forwarded promptly and unopened to the chairman of the Audit Committee.
3. Following the receipt of any complaints submitted hereunder, the Audit Committee will make a determination as to whether the complaint pertains to violations of accounting, internal accounting controls or auditing matters. Complaints relating to accounting, internal accounting controls, or auditing matters will be reviewed under Audit Committee oversight. The Audit Committee will oversee the communication, evaluation, investigation, and any corrective action required pursuant to the results of its investigation. Complaints relating to other matters, including complaints related to unlawful employment practices, violations of PVA’s Code of Ethics, Standards of Conduct and Conflict of Interest Policy that do not directly relate to financial statement disclosures, accounting, internal accounting controls or auditing matters, will be referred to PVA’s Office of the General Counselor to other parties according to PVA’s personnel and other applicable policies.
4. The Audit Committee may enlist employees of PVA and or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding financial statement disclosures, accounting, internal accounting controls or auditing matters. In conducting any investigation, the Audit Committee shall use reasonable efforts, consistent with its legal responsibilities, to protect the confidentiality of the complainant.
5. PVA does not permit retaliation of any kind against employees for complaints submitted hereunder that are made in good faith. Any person who is concerned that he or she has been, or is likely to be,

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retaliated against as a result of his or her submission of a good faith complaint pursuant to this Policy should report such concern to the Audit Committee.

6. The Audit Committee will retain as a part of its records any such complaints or concerns for a period of at least seven (7) years.

7. The Audit Committee may amend these procedures at any time, consistent with requirements of applicable laws, rules and regulations.

### **Please Address All Concerns To:**

Audit Committee Chairman

c/o PVA General Counsel

Paralyzed Veterans of America

801 18th Street, N.W.

Washington, D.C. 20006