

Gathering Thunder Foundation

ANTI-FRAUD POLICY

General Statement

Each Gathering Thunder Foundation board of director, advisory circle member and volunteer is responsible for monitoring activities conducted on behalf of the organization, and immediately reporting activities constituting fraud.

Actions Constituting Fraud

It is the organization's policy that there is zero tolerance for actions constituting fraud. These actions include but are not limited to:

- Theft of cash, merchandise, supplies or other assets.
- Unauthorized use of organization credit cards.
- Receiving kickbacks or other unauthorized personal benefits from vendors or others.
- Forgery or fraudulent alteration of any check, bank draft, statement, billing, record, form, report, return or other financial document.
- Intentional material misclassification or misrepresentation of revenues, expenses, costs or other data in financial statements, reports, regulatory returns, applications or other communications.
- Intentional failure to disclose material related party transactions, noncompliance with lender requirements or donor/grantor restrictions or other required disclosure matters.

- Intentional improper use or disclosure of confidential donor, or organization proprietary information.
- Any other illegal or unethical activity.
- This policy applies to fraud or suspected fraud by board members, employees, volunteers, vendors, contractors, consultants and others doing business with the organization.

Reporting Responsibilities and Safeguards

It is the responsibility of every director, advisory circle member or volunteer to report, preferably in writing, discovered or suspected unethical or fraudulent activity immediately to the President of the Gathering Thunder Foundation board of directors.

No reporting party who in good faith reports such a matter will suffer harassment, retaliation or other adverse consequences. Any director, advisory circle member or volunteer who harasses or retaliates against the party who reported such a matter in good faith, is subject to termination of their involvement with the Gathering Thunder Foundation. Additionally, no director, advisory circle member or volunteer will be adversely affected because they refuse to carry out a directive which constitutes fraud or is a violation of state or federal law.

Any allegation that proves to have been made maliciously or knowingly to be false will be viewed as a serious offense and dealt with accordingly.

Confidentiality

Discovered or suspected matters can be reported anonymously or on a confidential basis. Anonymous allegations will be investigated, but consideration will be given to seriousness of the issue, its credibility and the likelihood of confirming the allegation from other reliable sources. In the case of allegations made on a confidential basis, every effort will be

made to keep the identity of the reporting party secret, consistent with the need to conduct an adequate and fair investigation.

Allegations will not be discussed with anyone other than those who have a legitimate need to know. It is important to protect the rights of the persons accused, to avoid damaging their reputation should they be found innocent and to protect the organization from potential liability.

Investigation Procedures

The President or their delegate will investigate all allegations on a timely basis.

The reporting party must not attempt to personally conduct investigations, interviews or interrogations related to the alleged fraudulent activity.

Resolution Procedures

The results of the investigation will be reported to the Board of Directors. Actions taken against the perpetrator of alleged fraud will be determined by the Board in consultation with legal counsel.