

MU ALPHA RHO MILITARY SORORITY, INCORPORATED



Founded in Service. Bound by Honor. Governed with Integrity.

WHISTLEBLOWER POLICY AND GOOD-FAITH REPORTING PROCEDURES

Document Type: Policy

DOCUMENT CONTROL AND COMPLIANCE PROFILE

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Approved By	Deborah A. Peebles, Chairman; Ayeisha Latta-Mathews, Deputy Chairman
Responsible Office	National Board of Directors / Ethics, Compliance, and Membership Standards Committee
Review Cycle	Biennial, or earlier if required by law or governance change
Next Review Date	June 2028
Federal Alignment	False Claims Act, 31 U.S.C. § 3730(h); Sarbanes-Oxley Act § 806 anti-retaliation principles; IRS Form 990, Part VI, Section B, Line 13; IRC Section 501(c)(3) governance expectations
State Alignment	Florida Private Whistleblower's Act, Fla. Stat. §§ 448.101-448.105; Florida nonprofit governance and recordkeeping requirements



Related Documents	Mu Alpha Rho Bylaws; Conflict of Interest Policy (MAP-POL-2026-0001); Mu Alpha Rho Disciplinary Guide; Document Retention Policy; Compensation Policy
Supersedes	N/A – Initial controlled release
Classification	Confidential Governance Record

Implementation Note: This controlled document enables Mu Alpha Rho to maintain a compliant internal reporting channel, answer IRS Form 990 Part VI governance questions accurately, satisfy Florida and federal anti-retaliation expectations, and process good-faith reports with documented intake, review, and corrective-action procedures. It integrates with the Sorority's Conflict of Interest Policy (MAP-POL-2026-0001) and external Disciplinary Guide for enforcement.

CONFIDENTIAL GOVERNANCE RECORD

DOCUMENT 1
WHISTLEBLOWER POLICY
 Mu Alpha Rho Military Sorority, Incorporated

POLICY STATEMENT

Mu Alpha Rho Military Sorority, Incorporated (the “Sorority”) is a 501(c)(3) tax-exempt organization united by a tradition of military service, sacrifice, and sisterhood. Consistent with the honor and discipline of military service, the Sorority is committed to the highest standards of integrity, transparency, and lawful conduct, and depends on the good-faith reporting of its directors, officers, members, volunteers, and other covered persons to identify and correct misconduct before it harms the Sorority's mission, assets, members, or public trust.

This Whistleblower Policy establishes a protected internal reporting channel; prohibits retaliation against any person who reports in good faith, cooperates in a review, or refuses to participate in suspected unlawful conduct; and defines the procedures for intake, investigation, record preservation, and corrective action. This Policy is designed to align with the anti-retaliation principles of the federal False Claims Act and the Sarbanes-Oxley Act, the disclosure expectations of IRS Form 990, Part VI, and the protections of the Florida Private Whistleblower's Act, Fla. Stat. §§ 448.101-448.105.

1 PURPOSE

This Whistleblower Policy is adopted to:

- Encourage good-faith reporting of suspected illegal conduct, fraud, theft, misuse of funds or property, serious policy violations, unsafe practices, abuse of authority, or other conduct that may harm the Sorority, its members, its charitable mission, or the public;
- Protect persons who report concerns in good faith, or who cooperate in a related review, from retaliation of any kind;
- Support the timely, fair, and disinterested review of credible concerns; and



- Promote accountability, integrity, and proper stewardship of Sorority assets, records, members, and programs.

This Policy is intended to operate in harmony with the Sorority's Bylaws, Conflict of Interest Policy (MAP-POL-2026-0001), Disciplinary Guide, Document Retention Policy, and other governance policies, and with applicable federal and Florida law.

FEDERAL AND STATE ALIGNMENT: This Policy is designed to satisfy the IRS's expectation, reflected in Form 990, Part VI, Section B, that a tax-exempt organization maintain a written whistleblower policy. It is also designed to operate consistently with the anti-retaliation provisions of the Florida Private Whistleblower's Act, Fla. Stat. §§ 448.101-448.105, and with the anti-retaliation principles underlying the federal False Claims Act, 31 U.S.C. § 3730(h), and Sarbanes-Oxley Act § 806, to the extent those principles inform sound nonprofit governance.

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DEFINITIONS

Term	Definition
Covered Person	Any director, Board officer, Tier 2 Executive Officer, Tier 3 manager or supervisor, committee member, member, chapter officer or delegate, volunteer, employee (if any), and any contractor, consultant, or advisor acting on behalf of the Sorority to the extent stated in contract or policy.
Good-Faith Report	A report made by a Covered Person who honestly believes the information reported is true or may reasonably indicate misconduct, even if the concern is later unsubstantiated.
Protected Activity	Making a good-faith report under this Policy; providing truthful information or testimony in an internal review or external inquiry; cooperating in an investigation; objecting to conduct reasonably believed to violate law or Sorority policy; or refusing to participate in such conduct.
Retaliatory Action	Discharge, suspension, demotion, threat, harassment, intimidation, discipline, exclusion, reduction of opportunities, or any other adverse action taken against a Covered Person because that person engaged in Protected Activity. This mirrors the concept of "retaliatory personnel action" under Fla. Stat. § 448.101(5).
Disinterested Reviewer	A person designated to review a report who has no direct or indirect financial, personal, or competitive interest in the matter and who is not implicated by the report.
Material Concern	A reported matter that, if true, would constitute a violation of law, a serious breach of fiduciary duty, financial misconduct, or a significant threat to member safety, Sorority assets, or the Sorority's tax-exempt status.



3 COVERED PERSONS AND SCOPE

This Policy applies to directors, Board officers, Tier 2 Executive Officers, Tier 3 Management and Supervisors, committee members, members, chapter officers and delegates, volunteers, employees (if any), and contractors, consultants, and advisors acting on behalf of the Sorority to the extent stated in contract or policy.

The Sorority encourages every Covered Person to report in good faith any suspected illegal conduct, fraud, theft, misuse of funds or property, serious policy violations, unsafe practices, abuse of authority, retaliation, material ethics violations, improper destruction of records, or other conduct that may harm the Sorority, its members, its charitable mission, or the public.

4 GOOD-FAITH REPORTING STANDARD

A report is made in good faith when the reporting person honestly believes that the information reported is true or may reasonably indicate misconduct, even if the concern is later unsubstantiated.

Good-faith reporting does not protect knowingly false allegations, deliberate misrepresentations, bad-faith accusations, or reports made primarily for harassment, retaliation, personal advantage, or factional harm. See Section 11 below.

5 MATTERS THAT MUST BE REPORTED

The following matters should be reported promptly under this Policy:

- Suspected violations of federal, state, or local law;
- Fraud, embezzlement, theft, or diversion of funds;
- Falsification of records, minutes, reports, or filings;
- Financial misconduct or misuse of Sorority assets;
- Undisclosed conflicts of interest under MAP-POL-2026-0001;
- Retaliation against a person who engaged in Protected Activity;
- Improper compensation, kickbacks, or private benefit;
- Serious violations of the Bylaws, Articles, Board resolutions, or adopted policies;
- Unsafe practices, hazing, abuse, or threats to member safety;
- Discrimination, harassment, or other serious misconduct;
- Improper destruction, concealment, or alteration of records; and
- Obstruction of an internal or external review, audit, or investigation.



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REPORTING CHANNELS AND ANONYMOUS REPORTS

A Covered Person may report a concern to any of the following:

- The Chair of the Board;
- The Board Liaison;
- The Executive Director or Chief Executive Officer, unless implicated;
- The Chair of the Ethics, Compliance, and Membership Standards Committee;
- The Chair of the Audit and Finance Committee, for financial concerns;
- The Chair of the Compensation Committee, for compensation-related concerns; or
- Legal counsel, an outside investigator, auditor, or other external reviewer authorized by the Board.

If the concern involves the person to whom a report would ordinarily be made, the report shall instead be made to another authorized recipient.

Anonymous Reports

Anonymous reports may be accepted. Anonymous reporting may limit the Sorority's ability to investigate, verify facts, assess credibility, or provide follow-up, and the Sorority may investigate anonymous reports to the extent reasonably possible. A reporter who later seeks the specific retaliation protections available under Fla. Stat. § 448.103 should be aware that those protections generally require the employer to first have notice of the reporting person's identity and the substance of the report; reporters are encouraged to identify themselves to the fullest extent they are comfortable doing so.

ANTI-RETALIATION MANDATE — MANDATORY RULE: No director, officer, manager, supervisor, committee member, member, employee, volunteer, or agent of the Sorority may discharge, suspend, threaten, harass, intimidate, discipline, exclude, demote, reduce opportunities for, or otherwise retaliate against a person because that person engaged in Protected Activity. This prohibition applies regardless of whether the underlying report is ultimately substantiated and reflects the protections against “retaliatory personnel action” found in the Florida Private Whistleblower's Act, Fla. Stat. §§ 448.101-448.105.

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NON-RETALIATION

No director, officer, manager, supervisor, committee member, member, employee, volunteer, or agent of the Sorority may retaliate against a person because that person made a good-faith report under this Policy, provided information or testimony in an internal review or external inquiry, cooperated in an investigation, objected in good faith to conduct reasonably believed to violate law or Sorority policy, or refused to participate in conduct reasonably believed to violate law or Sorority policy.

Retaliation is itself a policy violation and may result in discipline, removal from position, termination of appointment, restriction of authority, or other action consistent with the Bylaws, this Policy, and applicable law, including the Mu Alpha Rho Disciplinary Guide.



8 CONFIDENTIALITY

Reports shall be handled as confidentially as reasonably possible under the circumstances. Information shall be shared only with persons who have a legitimate need to know for review, response, corrective action, insurance, legal compliance, audit, or investigation purposes.

Confidentiality cannot be guaranteed where disclosure is necessary to conduct a fair review, protect persons or property, meet legal obligations, respond to government process, or defend the Sorority's interests.

9 INTAKE, RECORD PRESERVATION, AND INVESTIGATION

9.1 Intake and Initial Review

Upon receiving a report, the recipient shall document the report in writing, acknowledge receipt when appropriate, determine whether the matter presents an immediate safety, financial, legal, or records-preservation issue, determine whether interim protective measures are needed, and refer the matter to the appropriate reviewing authority.

9.2 Preservation of Records

Upon receiving a report involving possible legal, financial, disciplinary, audit, tax, personnel, or governance significance, the Sorority shall preserve relevant records and suspend ordinary destruction of affected materials until the matter is resolved or legal counsel advises otherwise. This includes, as applicable, emails and messages, minutes, financial records, contracts, committee files, chapter correspondence, disciplinary records, and internal memoranda.

9.3 Investigation Process

The Sorority shall review reported concerns promptly and fairly. The level of review may include preliminary internal assessment, committee review, Board review, outside investigator or counsel, auditor or accountant review, or referral to appropriate governmental or regulatory authorities where necessary.

Investigations shall be conducted by Disinterested Reviewers who are appropriately qualified for the matter under review. Persons accused of wrongdoing, persons with material conflicts, and persons directly implicated in the report shall not control the investigation or adjudication of that matter.

9.4 Interim Protective Measures

Where appropriate, the Sorority may take temporary protective action during review, including limiting access to funds, records, or systems; temporarily reassigning duties; securing financial accounts or documents; restricting contact; pausing a transaction, payment, or appointment; and preserving digital and physical records. Interim action is not a final determination of wrongdoing.



10 FINDINGS AND CORRECTIVE ACTION

At the conclusion of the review, the responsible authority may recommend or impose corrective action consistent with the Bylaws, Board authority, contracts, and applicable law. Corrective action may include: no action, if the claim is unsubstantiated; training or counseling; policy revision; required disclosure or recusal; reversal or ratification review of a tainted decision; restitution; control improvements or financial remediation; discipline; suspension; removal from position; contract termination; insurance notice; or referral to law enforcement, tax authorities, or other agencies.

DISCIPLINARY GUIDE INTEGRATION — MANDATORY: Any violation of this Policy — including retaliation against a reporter, failure to preserve records, or obstruction of an investigation — shall be handled immediately and exclusively in accordance with the Mu Alpha Rho Disciplinary Guide. Upon discovery of a potential violation, the Chair of the Board or Ethics, Compliance, and Membership Standards Committee shall initiate the disciplinary process without delay. Sanctions may include, without limitation: formal written reprimand, suspension from duties, removal from leadership position, removal from the Sorority, and referral to legal counsel or appropriate governmental authorities.

11 FALSE OR BAD-FAITH REPORTS

A person who knowingly makes a false report, fabricates evidence, intentionally misleads an investigation, or uses this Policy as a weapon for harassment or retaliation may be subject to corrective or disciplinary action under the Mu Alpha Rho Disciplinary Guide. This Section does not apply to a report that is made in good faith but is ultimately unsubstantiated.

12 RELATIONSHIP TO OTHER POLICIES AND LAW

This Policy shall be read together with the Bylaws, Conflict of Interest Policy (MAP-POL-2026-0001), Compensation Policy, ethics and safety policies, Document Retention Policy, Disciplinary Guide, committee charters, and applicable federal and Florida law.

LAW CONTROLS WHERE GREATER: Nothing in this Policy is intended to limit any right or protection a person may have under the Florida Private Whistleblower's Act, Fla. Stat. §§ 448.101-448.105, or any applicable federal whistleblower, employment, nonprofit, tax, criminal, or records law. Where law gives greater protection than this Policy, the law controls.

13 DOCUMENTATION, OVERSIGHT, AND ANNUAL REVIEW

The Sorority shall maintain an appropriate record of material reports, referrals, recusals, investigative steps, corrective actions, and Board or committee decisions, while protecting confidentiality to the extent appropriate. Records shall be retained for a minimum of seven (7) years, consistent with federal tax recordkeeping best practices, unless a longer period is required by law or by the Sorority's Document Retention Policy.



The Board of Directors retains ultimate oversight of this Policy. Day-to-day administration may be assigned to the Ethics, Compliance, and Membership Standards Committee, the Board Liaison, legal counsel, or another disinterested person or body designated by the Board. Material whistleblower matters involving finance, compensation, major governance violations, or Board-level misconduct shall be elevated to the Board.

This Policy shall be reviewed by the Board or designated committee not less than once every two (2) years, or more frequently as required by changes in applicable law, IRS guidance, or the Sorority's governance structure. Any material changes to this Policy shall be communicated in writing to all Covered Persons within thirty (30) days of adoption.

DOCUMENT 2
WHISTLEBLOWER REPORT INTAKE FORM
 Mu Alpha Rho Military Sorority, Incorporated

INSTRUCTIONS: This form is completed by, or on behalf of, a Covered Person making a report under this Policy, and by the recipient who logs the intake. Anonymous reporters may leave the reporter-identification fields blank. This form is a confidential governance record retained in the Sorority's official files for a minimum of seven (7) years.

Part 1 — Reporter Information (optional if reporting anonymously)

Full Name:	
Title / Role within Mu Alpha Rho:	
Chapter / Region / Unit:	
Email Address:	
Phone Number:	
Date of Report:	
Reporting Channel Used:	

Part 2 — Nature of the Concern

Description of the matter (who, what, when, where, and why the matter is believed to violate law or Sorority policy):



Persons believed to be involved:
Supporting documents or witnesses (if any):

Part 3 — Intake Review (completed by recipient)

Date Received:	
Recipient Name / Title:	
Immediate Safety, Financial, or Legal Issue Identified (Y/N):	
Interim Protective Measures Taken:	
Records Preservation Notice Issued (Y/N):	
Matter Referred To:	
Disinterested Reviewer(s) Assigned:	

Part 4 — Certification

CERTIFICATION: By signing below, the recipient certifies that this report has been logged in accordance with the Mu Alpha Rho Whistleblower Policy (MAP-POL-2026-0002), that confidentiality has been protected to the extent reasonably possible, and that the matter has been referred for review consistent with this Policy.

Recipient Signature:	
Date:	
Reviewed By (Ethics Committee):	
Date Received by Committee:	



**ADOPTION
BOARD ADOPTION RECORD**

This Whistleblower Policy becomes effective upon approval by the Board of Directors of Mu Alpha Rho Military Sorority, Incorporated, and shall remain in effect until amended or repealed by Board action consistent with the Bylaws and applicable law. This Policy shall be reviewed periodically for alignment with the Sorority's Bylaws, Florida law, and federal tax-exemption governance requirements.

Approved by Board on:	
Chair of the Board:	Deborah A. Peeples, Chairman
Deputy Chairman:	Ayeisha Latta-Mathews, Deputy Chairman
Chair Signature:	
Board Liaison Certification:	
Effective Date:	June 9, 2026
Next Scheduled Review:	June 2028 (or earlier if required by law or governance change)