



Whistleblower (Reporting Misconduct) Policy

The National MS Society ("Society") requires its directors, officers, employees, and volunteers (collectively "Society Individuals") to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. We must all demonstrate honesty and integrity in fulfilling our responsibilities, and comply with all applicable laws, regulations, and Society policies.

Purpose

The purpose of this Whistleblower Policy ("Policy") is to encourage and enable all Society Individuals to raise concerns regarding actual or suspected illegal, unlawful, and/or unethical conduct, as well as violations of Society policies, on an anonymous and, where possible, confidential basis. This policy will also establish the procedure for reporting and investigating such concerns, once raised, and serve to protect Society employees and volunteers from retaliation for raising such concerns in good faith.

Reporting Responsibility

All Society Individuals have a responsibility to promptly report, in good faith, any concerns about actual or suspected violations of the Society's policies or any federal, state, or local law or regulation governing the Society's operations ("Report").

Appropriate subjects to report under this Policy include, but are not limited to, financial improprieties, accounting or audit matters, ethical violations, or similar illegal, unlawful, or otherwise improper practices such as:

- Fraud
- Theft
- Embezzlement
- Bribery or kickbacks
- Financial reporting that is intentionally misleading
- Improper or undocumented financial transactions
- Improper destruction of records
- Improper use of assets
- Undisclosed conflicts of interest
- Violation or potential violation of any Society policy (e.g., Conflict of Interest Policy, Anti-Harassment Policy, etc.).
- Violation or potential violation of any federal, state or local law or regulation (e.g., discrimination, retaliation, etc.)

Consistently with the Society's expectation that all employees and volunteers will demonstrate ethical behavior, any reports must be made in good faith; meaning there exists reasonable grounds for believing that a violation occurred. Any unsubstantiated allegation deemed to have been made



maliciously, recklessly, or with knowledge of its falsehood will be viewed as a serious offense and may result in disciplinary action up to and including termination of employment or volunteer status.

Retaliation Prohibited

No Society Individual 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 Society Individuals who report in good faith even if the allegations are deemed unsubstantiated.

Any Society Individual who retaliates against someone who made a Report in good faith or participated in a review or investigation will be subject to discipline, up to and including termination of their position with the Society.

Any Society Individual who believes that someone 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 should report that actual or suspected retaliation as a potential violation of this Policy.

Confidentiality

The Society encourages anyone making a Report to identify themselves to facilitate a thorough investigation. However, Reports may be submitted on a confidential and/or anonymous basis. When a Report is made confidentially, or on an anonymous basis, the Society will take reasonable steps to protect the identity of the individual making the Report and shall keep the Report confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Reporting Procedures

Reports of actual or suspected violations covered by this Policy should be made as soon as possible after a Society Individual becomes aware of the conduct giving rise to the Report. The Society has several mechanisms to facilitate such reporting.

Society Individuals should first report concerns, in writing, to their direct supervisor, if applicable.¹ Any supervisor, manager, or other individual who receives notice of a Report must promptly notify the EVP, General Counsel ("GC") of the Report, in writing. The GC shall then promptly notify the Chair of the Audit Committee regarding any Reports received as well as information regarding the basis for the Report, who will conduct the investigation, the plan for how the investigation will be conducted and such other information that may be relevant to the Report or planned investigation. If the Report involves accounting practices, internal controls, Society monies, Society assets, or auditing ("Financial Matters"), the GC shall also immediately notify the Chief

¹ For volunteers this is the individual supervising or overseeing the volunteer's work.



**National
Multiple Sclerosis
Society**

Financial Officer ("CFO") and the Audit Committee of the Report and the details thereof. If the Report involves human resources policies, problems with co-workers or managers, or issues related to alleged employment discrimination or unlawful harassment ("HR Matters"), the GC shall also promptly notify the Chief People and Community Engagement Officer ("CPCEO"). Notifications required by this Policy relating to the Report shall not be made to any individual named in or that is the subject of a Report.

The GC, or their designee, shall contact the reporting Society Individual to acknowledge receipt of the report within five (5) business days² of the GC's receipt of the Report unless the Report was submitted anonymously or contact information for the reporting Society Individual is otherwise unavailable.

If the direct supervisor is the subject of the complaint, the reporting party has no direct supervisor, or if the reporting party is not comfortable reporting the concern to their direct supervisor, the Report can be made to the GC. If the GC is the subject of the Report, or if the reporting party is not comfortable reporting the concern to the GC, the Report can be made to the Chair of the Audit Committee; or to ComplianceLine using the contact information provided below.

A Society Individual can choose to make a Report anonymously by contacting ComplianceLine at:

- Call 1-888-418-1477 (toll free, 24 hours a day, 7 days a week)
- Web reporting: www.mycompliancereport.com Company ID: NMSS

ComplianceLine is an independent firm engaged by the Society to provide an anonymous reporting service. A trained specialist from ComplianceLine handles all contacts. A Society Individual is invited, but not required, to provide contact information which can be helpful in expediting an investigation. Should a Society Individual want to remain anonymous, the Society Individual will be given a reference number to follow up on the report at a later date. The ComplianceLine specialist will put together a report, which will be forwarded to the designated Society employee or volunteer leader authorized to act on the information provided.

Investigation of Reported Concerns

The GC, or an appropriate designee, ("Investigator") shall conduct a prompt, discreet, and objective review or investigation based on the Report. A full investigation may not be possible if a Report made anonymously is vague or general. If deemed necessary, or upon the recommendation of the Audit Committee, the Society may engage legal counsel, accountants, or other experts to assist in the investigation. The GC may delegate the investigation responsibilities to a committee or an outside third-party so long as the delegate is not a subject of the Report, or a member of the committee to which authority is designated, and the delegation does not compromise the identity of a Society Individual who reported anonymously or confidentially.

² This is standard but not a legal requirement.



**National
Multiple Sclerosis
Society**

Upon completion of a review or investigation the Investigator shall make a determination whether the Report is substantiated or unsubstantiated and shall recommend appropriate corrective action (or no action). The Investigator shall present their determination and recommendation for approval as follows:

- Recommendations relating to Financial Matters shall be reviewed and approved by the CFO and the Audit Committee.
- Recommendations relating to HR Matters shall be reviewed and approved by the CPCEO and GC unless the report alleges misconduct by a member of the Society's Executive Leadership Team or ongoing litigation, which recommendations shall be reviewed and approved by the Audit Committee which shall determine whether the recommendations should be presented to the Board.

An individual subject to a Report under this Policy shall not be present at or participate in any discussions, deliberations, decisions or vote on any recommendations or any other matter relating to such complaint. However, such individual may be asked to present information or answer questions prior to any deliberations or final decision on the matter.

The GC shall oversee the implementation of an appropriate resolution regarding corrective action, if any.

The GC, or an appropriate designee, shall follow up with the reporting Society Individual within five (5) business days of any resolution, if possible, for closure of the Report.

The GC shall take appropriate steps to maintain the confidentiality of Reports, investigations, recommendations and any related documents as may be necessary to comply with applicable law or maintain applicable privileges.

Miscellaneous

The Corporation has designated the GC to act as administrator of this Policy. The GC shall report any actions taken pursuant to this Policy quarterly to the Audit Committee, provided that no individual who is an employee may participate in any deliberations or voting relating to the administration of this Policy. The GC's quarterly report to the Audit Committee shall include, but not be limited to, a summary of all Reports received, status of any ongoing investigations and resolutions of any Reports.

This Policy shall be distributed to all Society Individuals. Distribution for these purposes may include posting the policy on the Corporation's website or at the Corporation's office in a conspicuous location accessible to employees and volunteers. Failure to comply with the Policy may result in discipline or removal, up to and including termination of employment or office.

To ensure that the Society operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its reputation or tax-exempt status, the Society shall



Last Updated February 2, 2024

**National
Multiple Sclerosis
Society**

conduct periodic reviews of this Policy, and reserves the right to make changes when necessary or appropriate. The Audit Committee shall be responsible for such periodic review and shall recommend any changes to the Board of Directors for approval.

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