WHISTLEBLOWER POLICY

MERLIN MEDIATION, COUNSELING & CONSULT, INC.

Merlin Mediation, Counseling & Consult, Inc. (“Merlin MCC”) is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its board members, officers, employees, or volunteers.

This whistleblower policy outlines a procedure by which individuals may bring any activity, policy or practice to the attention of Merlin MCC that the individual reasonably believes violates a law or regulation, or constitutes fraudulent accounting or other fraudulent practices. This policy applies to any matter which is related to Merlin MCC’s business, but does not relate to private acts that are not connected to the business of Merlin MCC.

If an individual has a reasonable belief that any director, officer, employee or volunteer of Merlin MCC, or Merlin MCC itself, or any individual or entity with whom Merlin MCC has a business relationship, has engaged in any action that violates any applicable law or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the individual is expected to immediately report such information to the Executive Director or to any member of the board of directors.

All reports will be thoroughly and promptly investigated. Merlin MCC will keep the identity of the individual bringing the concern confidential to the fullest extent possible.

Merlin MCC will not retaliate against any individual who in good faith has reported any activity, policy or practice discussed herein, on the basis of a reasonable belief that the practice is in violation of law, or is contrary to public policy. Merlin MCC will not retaliate against individuals who disclose or threaten to disclose to the Executive Director, directors, or a public body, any activity, policy, or practice, that the employee reasonably believes is in violation of any applicable law or regulation, or constitutes a fraudulent practice.

Adopted by the board of directors this 6th day of November, 2014.