

NATIONAL EDUCATIONAL TELECOMMUNICATIONS ASSOCIATION WHISTLEBLOWER POLICY

General

The National Educational Telecommunications Association (NETA) is committed to lawful and ethical behavior in all of its activities, and requires its directors, officers, and employees to act in accordance with all applicable laws, regulations, and policies, and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The **objectives** of NETA's Whistleblower Policy are to establish policies and procedures to:

- prevent or detect and correct improper activities;
- encourage each NETA director, officer, and employee (i.e., the Reporting Individual) to report what he or she in good faith believes to be a material violation of law or policy or questionable accounting or auditing matter by NETA;
- ensure the receipt, documentation, retention of records, and resolution of reports received under this policy; and
- protect Reporting Individuals from retaliatory action.

Reporting Responsibility

Each Reporting Individual has an obligation to report what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by NETA, its officers, directors, employees, volunteers, agents or other representatives. Reporting Individuals must also notify NETA if an action needs to be taken in order for NETA to be in compliance with law or policy, or with generally accepted accounting standards. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- providing false or misleading information on NETA's financial documents, grant reports, tax returns or other public documents;
- providing false information to, or withholding material information from NETA's auditors, accountants, lawyers, directors or other representatives responsible for ensuring NETA's compliance with fiscal and legal responsibilities;
- embezzlement, private benefit, or misappropriation of funds;
- material violation of NETA policy, including among others, confidentiality, conflict of interest, whistleblower, ethics, and document retention (see specific policies);
- discrimination based on race, gender, sexual orientation, ethnicity, and disability; or

- facilitating or concealing any of the above or similar actions.

Reporting Concerns

Whenever possible, employees should seek to resolve concerns by reporting issues directly to his/her manager, or to the next level of management, as needed, until matters are satisfactorily resolved. However, if for any reason an employee is not comfortable reporting to a manager, or does not believe the issue is being properly addressed, the employee may contact the vice president of operations or the president. If an employee does not believe that these channels of communication can or should be used to express his/her concerns, an employee may contact the chairperson of NETA's Finance Committee. Whenever practical, reports should be made in writing.

Directors may submit concerns to the vice president of operations, the president, or directly to the chairperson of the Finance Committee. If the director is not comfortable reporting to either of these individuals or if he/she does not believe the issue is being properly addressed, the director may report directly to the board chairperson.

Contact information for the president, vice president of operations, chairperson of the Finance Committee, and board chairperson may be obtained by calling NETA at 803-799-5517.

Concerns may be submitted anonymously. Because it is impossible to seek additional information from a Reporting Individual about anonymous reports, it is essential that such reports contain as much specific information as possible.

Handling of Reported Violations

NETA will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the president to determine whether the allegations are true, whether the issue is material, and what actions, if any, are necessary to correct the problem. The president will issue a full report of all matters raised under this policy to the Finance Committee. The Finance Committee may conduct a further investigation upon receiving the report from the president.

For matters reported directly to the Finance Committee chairperson or the board chair, the Finance Committee shall promptly (generally within five business days) acknowledge receipt of the complaint to the complainant, if the identity of the complainant is known, and conduct an investigation to determine if the allegations are true and whether the issue is material and what, if any, corrective action is necessary. Upon the conclusion of this investigation, the Finance Committee shall promptly report its findings to the Executive Committee.

Authority of Finance Committee

The Finance Committee shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource it reasonably believes is necessary to conduct a full and complete investigation of the allegations.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, officers, and employees to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no director, officer, or employee who, in good faith, reports a concern shall be threatened, discriminated against, or otherwise subjected to retaliation or, in the case of an employee, adverse employment consequences as a result of such report. Moreover, an employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including termination of employment.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy, or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

Confidentiality

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, NETA cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by NETA staff, directors, or others involved with the investigation of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to NETA employees, may result in discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.