

	<b>Compliance Department Non-Retaliation and Non-Intimidation, Alias Whistleblower Policy</b>	<b>Issued:</b>
		<b>9/28/2023</b>
<b>Policy #: COM-003</b>	<b>Page # 1 of 4</b>	<b>Last Reviewed/Update Date:</b>
		<b>11/2/2023</b>

## **NON-RETALIATION AND NON-INTIMIDATION POLICY, ALIAS WHISTLEBLOWER POLICY**

### **Purpose**

The purpose of this policy is to encourage all employees, members of the board of trustees, and anyone in the VCLC community to report concerns about the occurrence of serious illegal, fraudulent or unethical actions within the organization (“Concerns”). “Concerns” are actual or suspected fraud, waste, abuse, other wrongful or unethical conduct, or violations of laws, regulations, administrative guidance, or VCLC’s Compliance Program, including the Standards of Conduct, policies, and procedures.

### **Scope**

This policy applies to all Affected Individuals as defined in the Compliance Program Manual Section A.

### **Policy**

Employees, trustees, and anyone in the VCLC community are protected from intimidation and retaliation for good faith participation in VCLC’s Compliance Program, including but not limited to reporting Concerns, investigating issues, conducting self-evaluations, audits, and remedial actions, and reporting to appropriate officials. VCLC shall provide a copy of this Policy to Affected Individuals.

### **Reporting Responsibility**

All Affected Individuals have an obligation to report in accordance with this Policy (a) questionable or improper accounting or auditing matters, and (b) actions and suspected actions that are illegal, fraudulent or in violation of the federal, state, and local laws and regulations, and VCLC’s Standards of Conduct and the policies and procedures.

### **Authority of Audit and Finance Committee**

All reported Concerns relating to improper accounting and/or auditing practices will be forwarded by the compliance director to the Audit and Finance Committee in accordance with the procedures set forth herein. The Audit and Finance Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Trustees, with respect to all such Concerns.

### **Retaliation**

VCLC prohibits any act of retribution, discrimination, harassment, retaliation, or intimidation against any employee, trustee member, or anyone in the VCLC community who, in good faith, participates in VCLC’s Compliance Program activities, including, but not limited to:

- Reporting and responding to potential Concerns to appropriate personnel;

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- Participating in investigation of, and investigating, potential Concern;
- Conducting or responding to audits, investigations, reviews, or compliance self-evaluations;
- Drafting, implementing, or monitoring remedial actions;
- Reporting compliance-related concerns to any government entity;
- Attending or performing compliance-related training;
- Reporting instances of intimidation or retaliation; or
- Otherwise assisting in any activity or proceeding regarding any Concern.

### **Good Faith Reporting**

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice or a violation of regulations and/or the VCLC Compliance Program's Standards of Conduct and policies and procedures.

### **Bad Faith Reporting**

The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, 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 or dismissal from the volunteer position. Such conduct may also give rise to other actions, including civil lawsuits.

## **Procedure**

### **Reporting of Compliance Concerns**

All Affected individuals may discuss their Concern with the compliance officer. Concerns may also be submitted anonymously on VCLC's Compliance Hotline #516-368-8306.

If the Concern is reported verbally to the compliance officer, the reporting individual, with assistance from the compliance officer, shall reduce the Concern to writing.

- When the Concern relates to improper accounting and auditing practices, the compliance officer is required to promptly report the Concern to the chairperson of the Audit and Finance Committee. If the compliance officer, for any reason, does not promptly forward the Concern to the Audit and Finance Committee, the reporting individual should directly report the Concern to the chairperson of the Audit and Finance Committee. Contact information for the chairperson of the Audit and Finance Committee is obtained through the Chief Financial Officer (CFO).

### **Responding of Compliance Concerns**

Upon the detection of potential compliance risks and/or concerns, whether through reports received, or as a result of auditing and monitoring, the compliance officer and/or compliance committee member promptly investigates the conduct in question and determine what, if any, corrective action is required, and likewise promptly implement

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such corrective action (see *Investigations and Implementing Corrective Action, including Discipline*).

The compliance officer, in conjunction with members of either the Compliance Committee or of the Finance and Audit Committee, shall address all reported Concerns. A member of the committees notifies the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

The compliance officer and the Audit and Finance Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

### **Confidentiality**

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

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## Acknowledgement of Non-Retaliation and Non-Intimidation Policy, alias Whistleblower Policy

I have read, understood and will comply with Variety Child Learning Center’s Non-Retaliation and Non-Intimidation Policy, alias Whistleblower Policy.

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_