

Corporate Compliance and Whistleblower Policy

- 1 The ACBL requires directors, officers, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the ACBL, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws, regulations and internal regulations.
- 2 **Reporting Responsibility** - It is the responsibility of all directors, officers, employees and volunteers to report any actions taken by or within the ACBL that is illegal, fraudulent or in violation of any adopted policy of the ACBL (hereinafter referred to as “violations”) or suspected violations in accordance with this Whistleblower Policy.
- 3 **No Retaliation** - No director, officer, employee or volunteer who in good faith reports a violation shall suffer intimidation, harassment, or other retaliation or, in the case of employees, adverse employment consequence (or adverse consequence to the position the director, officer or volunteer holds). Any person who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or removal from office or position. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within ACBL prior to seeking resolution outside ACBL.
- 4 **Reporting Violations** - ACBL has an open-door policy and suggests that directors, officers, employees and volunteers share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee’s supervisor is in the best position to address an area of concern. If an employee is not comfortable speaking with their supervisor or the employee is not satisfied with his/her supervisor’s response, the employee is encouraged to speak with someone in the Human Resources Department or anyone in management whom the employee is comfortable in approaching. Supervisors and managers are required to report suspected violations to the ACBL’s Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations, or to the Human Resources Manager who must notify the Compliance Officer. For suspected fraud, or when an employee is not satisfied or is uncomfortable with following ACBL’s open door policy, that employee should promptly contact ACBL’s Compliance Officer directly. Directors, officers, and volunteers are encouraged to notify the Compliance Officer directly of any suspected violations.
- 5 **Compliance Officer** - The ACBL’s Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and shall advise the Audit Committee (and, at his/her discretion, the Chief Executive Officer). In conducting such investigations, the Compliance Officer shall, where appropriate, seek the assistance of the Human Resources Manager or other ACBL personnel. The Compliance Officer has direct access to the Audit Committee of the Board of Directors and is required to report to the Audit Committee at each regular Board meeting on compliance activity. The ACBL’s Compliance Officer is the In-House Counsel of the ACBL.

- 6 Accounting and Auditing Matters - The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee or, in the alternative, when a conflict exists with the Audit Committee, the President of the ACBL, of any such complaint and work with the Audit Committee or the President until the matter is resolved. Directors, officers, employees and volunteers may also report any concerns in these areas directly to the Chair of the Audit Committee.
- 7 Acting in Good Faith - Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.
- 8 Confidentiality - Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously by phone, email or regular or overnight mail to one of the parties identified in subsection 9.2 below. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.
- 9 Handling of Reported Violations - The Compliance Officer or the Human Resources Manager will notify the sender, if known, and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation. The person who is the subject of a whistleblower complaint or allegation may not be present at, or participate in, any Board or committee deliberations or vote on the matter relating to that complaint or allegation. However, the board or committee may request that the person who is subject to the complaint or allegation present information as background or answer questions at a committee or Board meeting prior to the commencement of deliberations or voting relating to the matter. If appropriate, the sender will be apprised of the outcome of the investigation. If, after a reasonable period of time the sender believes appropriate action has not been taken by the party to whom the violation was originally reported, he or she may submit another report to one of the other parties listed below.

9.1 **ACBL Management Staff:**
Human Resources Manager
6575 Windchase Blvd.
Horn Lake, MS 38637-1523
(O) 662-253-3100

9.2 **Compliance Officer:**
Linda Dunn, Esq.
c/o ACBL
6575 Windchase Blvd.
Horn Lake, MS 38637
(O) 662-253-3182
linda.dunn@acbl.org

9.3 **Audit Committee Compliance Officer:**
Audit Committee Chair

10 Annually, the ACBL Audit Committee will provide a dated/reviewed/approved copy of this Whistleblower Policy to the Human Resources Manager for organizational distribution and posting on the ACBL website.

11 This Whistleblower Policy shall apply to all directors, officers, employees and volunteers of the ACBL. It does not apply to any director, officer, employee or volunteer of an ACBL-affiliated District, Unit or other ACBL-affiliated organization. Those organizations are encouraged to adopt their own policies in compliance with governing law.

Approved: July 2018