

**Whistleblower Policy
of
The NOCCA Institute**

Approved March 20, 2018

The NOCCA Institute and its subsidiaries (“TNI”) 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 or employees. This policy outlines a procedure for employees to report actions that an employee reasonably believes violates a law, or regulation or that constitutes fraudulent accounting or other practices. This policy applies to any matter which is related to TNI’s business and does not relate to private acts of an individual not connected to the business of TNI.

If an employee has a reasonable belief that TNI has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the employee is expected to immediately report such information to the Executive Director. If the employee does not feel comfortable reporting the information to the Executive Director, he or she is expected to report the information to the TNI Board President.

All reports will be followed up promptly, and an investigation conducted. In conducting its investigations, TNI will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation.

An employee is protected from retaliation only if the employee brings the alleged unlawful activity, policy, or practice to the attention of the Executive Director or Board President and provides TNI with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to employees that comply with this requirement.

TNI will not retaliate against an employee in the terms and conditions of employment because that employee: (a) reports to the Executive Director, the Board President or to a federal, state or local agency what the employee believes in good faith to be a violation of the law; or (b) participates in good faith in any resulting investigation or proceeding, or (c) exercises his or her rights under any state or federal law or regulation to pursue a claim or take legal action to protect the employee’s rights.

TNI may take disciplinary action (up to and including termination) against an employee who in management’s assessment has engaged in retaliatory conduct in violation of this policy.

All employees will be trained on this policy and TNI's prohibition against retaliation in accordance with this policy. Each new employee shall be required to review a copy of this policy and to acknowledge in writing that he or she has done so, understands it, and agrees to comply with it.

I acknowledge that I have read the above policy and understand it. I agree to comply with the policy.

Name (print): _____

Title (print): _____

Date: _____

Signature: _____