# [ASSOCIATION]

# WHISTLEBLOWER POLICY

**General**

The [ ] Association’s (‘SMACNA”) policies, including its Conflict of Interest Policy, requires directors, officers, employees and committee appointees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of SMACNA must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

# Reporting Responsibility

It is the responsibility of all directors, officers, employees and committee appointees to report, in good faith, actual or suspected violations of policies or laws in accordance with this Whistleblower Policy. Anyone reporting a concern must act in good faith and have reasonable grounds for believing that the information disclosed may indicate a violation of law and/or ethical standards. The report may be made in-person, by e-mail, by telephone, or in writing.

# No Retaliation

No director, officer, employee or committee appointee who in good faith reports a violation of SMACNA’s policies or applicable federal or state law shall suffer intimidation, harassment, retaliation, or adverse employment consequence because of such report. A director, officer, employee or committee appointee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment with SMACNA or termination of their position in SMACNA. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within SMACNA prior to seeking resolution outside SMACNA.

# Reporting Violations

Any actual or suspected violations of policy or law are to be reported to the Organization’s Compliance Officer, who is the Chief Executive Officer of SMACNA, or, if the actual or suspected violation of policy or law involves the Chief Executive Officer, the SMACNA President, who shall, in such event, assume the responsibility of the Compliance Officer. Any questions with regard to the scope, interpretation or operation of this Whistleblower Policy should also be directed to the Compliance Officer.

# Compliance Officer

The Organization’s Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, shall advise the Executive Committee and/or the Board of Directors. The Compliance Officer

may delegate the responsibility to investigate a reported concern to one or more employees of SMACNA or to any other individual, including persons not employed by SMACNA, selected by the Compliance Officer; provided that the Compliance Officer may not delegate such responsibility to an employee or other individual who is the subject of the reported concern or in a manner that would compromise either the identity of an employee who reported the concern anonymously or the confidentiality of the complaint or resulting investigation. The scope, manner and parameters of any investigation of a reported concern shall be determined by the Compliance Officer in his or her sole discretion. SMACNA and its employees shall cooperate as necessary in connection with any investigation. The Budget and Finance Committee of the Board of Directors shall address all reported concerns regarding corporate accounting practices, internal controls or auditing (“Accounting Concerns”). The Compliance Officer shall immediately notify the Budget and Finance Committee of any Accounting Concern and shall work with the committee until its resolution. Promptly upon receipt, the Budget and Finance Committee shall evaluate whether a concern constitutes an Accounting Concern and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Budget and Finance Committee will be free in its sole discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

# Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

# Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within ten business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Any person who is the subject of a concern shall not be present at or participate in board or committee deliberations or vote on the matter relating to such concern provided, however, that nothing shall prohibit the board or committee from requesting that the person who is the subject of the concern present information as background or answer questions at a committee or board meeting prior to the commencement of deliberations or voting thereto.

# Disclaimer

Notwithstanding anything contained herein to the contrary, this Whistleblower Policy is not an employment contract and does not modify the employment relationship between SMACNA and its employees, nor does it change the fact that employees of SMACNA are employees at will. Nothing contained herein is intended to provide any person with any additional rights or causes of action, other than those provided by law.

# Distribution

A copy of this policy shall be distributed to all directors, officers, and SMACNA employees. Ratified by SMACNA’s Board of Directors at its Meeting on [DATE].