

1001 *General*

KIPP Nashville is committed to lawful and ethical behavior in all of its activities and requires board members, employees, and volunteers 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 KIPP Nashville's Whistleblower Policy are to establish policies and procedures to:

- i. Prevent or detect and correct improper activities
- ii. Encourage each board member, employee, and volunteer ("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 KIPP Nashville
- iii. Ensure the receipt, documentation, retention of records, and resolution of reports
- iv. Protect Individuals from retaliatory action

1002 *Reporting Responsibility*

Each 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 KIPP Nashville, its board members, employees, volunteers, or other representatives. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- i. Providing false or misleading information on KIPP Nashville's financial documents, grant reports, tax returns, or other public documents
- ii. Providing false information to or withholding material information from KIPP Nashville's auditors, accountants, lawyers, board members, or other representatives responsible for ensuring KIPP Nashville's compliance with fiscal and legal responsibilities
- iii. Embezzlement, private benefit, or misappropriation of funds
- iv. Material violation of KIPP Nashville policy, including among others, confidentiality, conflict of interest, whistleblower, ethics, and document retention
- v. Discrimination based on race, gender, sexual orientation, ethnicity, and disability; facilitation or concealing any of the above or similar actions

1003 *Reporting Concerns*

Whenever possible, employees and volunteers 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 or volunteer is not comfortable speaking to a manager or does not believe the issue is being properly addressed, the employee or volunteer may contact the Executive Director. If an employee or volunteer does not believe that these

channels of communication can or should be used to express his/her concerns, an employee or volunteer may contact the KIPP Nashville board chair.

Board members may submit concerns to the Executive Director. If the board member is not comfortable reporting to the Executive Director or if he/she does not believe the issue is being properly addressed, the board member may report directly to the Board Chair.

Reporting can now also be made through KIPP's Whistleblower hotline/website (Kipp.ethicspoint.com or kippmobile.ethicspoint.com) or 844-995-4904.

1004 Handling of Reported Violations

KIPP Nashville 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 Executive Director of KIPP Nashville to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem.

KIPP Nashville staff will issue a full report of all matters raised under this policy to the KIPP Nashville Board Chair. The Finance Committee may conduct further investigation upon receiving reports of suspected fraud.

For matters reported directly to the Board Chair, the Board Chair shall make all reasonable efforts to acknowledge receipt of the report to the reporter if the identity of the reporter 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 Board Chair shall promptly report its findings to the KIPP Nashville Board of Directors.

1005 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, or any other resource that the Committee reasonably believes is necessary to conduct a full and complete investigation of the allegations.

1006 No Retaliation

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

1007 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 dismissal from the volunteer position or termination of employment.

Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

1008 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the reporter 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.