

## NWCCU POLICIES | WHISTLEBLOWER POLICY

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The Northwest Commission on Colleges and Universities (NWCCU) requires its Commissioners, officers, employees and volunteers (each, a “Protected Person”), to observe high standards of business and personal ethics in the performance of their duties on behalf of NWCCU.

As employees and representatives of NWCCU, Protected Persons are expected to practice honesty and integrity in fulfilling their responsibilities and are required to comply with all applicable laws and regulations.

The objectives of this Whistleblower Policy are to encourage and enable Protected Persons, without fear of retaliation, to raise concerns regarding suspected unethical and/or illegal conduct or practices on a confidential and, if desired, anonymous basis so that NWCCU can address and correct inappropriate conduct and actions.

This policy is not intended as a vehicle for reporting violations of NWCCU's applicable human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with NWCCU's Personnel Policies and Procedures.

### Reporting Responsibility

It is the responsibility of all Protected Persons to report in good faith any concerns they may have regarding actual or suspected activities that may be illegal or in violation of NWCCU's policies with respect to, without limitation, fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, and misuse of NWCCU's assets, as well as any violations or suspected violations of high business and personal ethical standards, as such standards relate to NWCCU (each, a "Concern"), in accordance with this Whistleblower Policy.

### No Retaliation

No Protected Person who in good faith reports a Concern shall suffer intimidation, harassment, retaliation, discrimination or adverse employment consequence because of such report. Any employee of NWCCU who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including termination of employment. Notwithstanding anything contained herein to the contrary, this Whistleblower Policy is not an employment contract and does not modify the employment relationship between the NWCCU and its employees, nor does it change the fact that employees of the NWCCU are employees at will. Nothing contained herein is intended to provide any Protected Person with any additional rights or causes of action, other than those provided by law.

### Reporting Concerns

Any Concerns should be reported as soon as shall be practicable to the Chair of NWCCU's Audit Committee (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 Compliance Officer is responsible for investigating and resolving all reported Concerns and shall advise the Audit Committee and, if the Compliance Officer deems it appropriate, the President, of all reported Concerns. The Compliance Officer shall report to the full Board of Commissioners at each regularly scheduled board meeting on compliance activity.

## Accounting and Auditing Matters

The Audit Committee of the Board of Commissioners shall address all reported Concerns regarding corporate accounting practices, internal controls or auditing ("Accounting Concerns"). The Compliance Officer shall immediately notify the Audit Committee of any Accounting Concern and shall work with the committee until its resolution. Promptly upon receipt, the Audit 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 Audit 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.

## Investigations

The Compliance Officer may delegate the responsibility to investigate a reported Concern, whether an Accounting Concern or otherwise, to one or more employees of NWCCU or to any other individual, including persons not employed by NWCCU, 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. To the contrary, the scope, manner and parameters of any investigation of a reported Concern shall be determined by the Audit Committee in its sole discretion and NWCCU and its employees shall cooperate as necessary in connection with any such investigation.

## Acting in Good Faith

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. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## Confidentiality

The NWCCU takes seriously its responsibility to enforce this Whistleblower Policy and therefore encourages any person reporting a Concern to identify him or herself so as to facilitate any resulting investigation. Notwithstanding the foregoing, in reporting a Concern, a Protected Person may request that such report be treated in a confidential manner, including that NWCCU take reasonable steps to ensure that the identity of the reporting person remains anonymous. Concerns may also be reported on an anonymous basis. Reports of Concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## Handling of Reported Concerns

The Compliance Officer will acknowledge receipt of each reported Concern within five business days, but only to the extent the reporting person's identity is disclosed or a return address is provided. All reports will be promptly investigated; the scope of any such investigation being within the sole discretion of the Audit Committee, and appropriate corrective action will be taken if warranted by the investigation.

#### Records

The Audit Committee will retain, on a strictly confidential basis for a period of seven years or otherwise as required under NWCCU's record retention policies, all records relating to any reported Concern and to the investigation and resolution thereof. All such records are confidential to NWCCU and such records will be considered privileged and confidential.

NWCCU will distribute this Whistleblower Policy to all Protected Persons.

Adopted 2010, January, 2020