

Whistleblower and Anti-Fraud Policy

The purpose of this policy is to promote consistent, legal, and ethical behavior, and to provide all employees, volunteers, Governing Board members, committee members, and other such representatives with guidelines for reporting unethical, illegal, or fraudulent behavior conducted by the NAEYC Governing Board members and other NAEYC Governance participants, NAEYC employees, vendors, professional service providers, or affiliated organizations. The NAEYC Confidentiality and Conflict of Interest Policy requires the Governing Board, officers, and employees of NAEYC to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. Unethical, illegal, or fraudulent situations may pertain to

- Fraudulent or negligent accounting
- Misappropriation or misuse of resources/funds
- Conflicts of interest
- Breaches of confidentiality
- Harassment or discrimination
- Safety or security hazards
- Theft

All employees and representatives of NAEYC must practice integrity in fulfilling their responsibilities and comply not only with all applicable laws and regulations, but also with all approved NAEYC policies and procedures.

1. Reporting Responsibility

It is the responsibility of all NAEYC Governing Board members, committee members, volunteers, and employees to comply with this policy and to report suspected violations of fraud, theft, illegal activity, or other unethical activity.

2. Reporting Responsibility

Employees or representatives who suspect improprieties and/or misconduct are encouraged to share their questions, concerns, suggestions, or complaints with the chief executive officer, deputy chief executive(s), senior director of human resources, or general counsel. Additionally, it is the responsibility of NAEYC management to ensure that the NAEYC president is promptly made aware when such reports are made.

3. Accounting and Financial Matters

The chief executive officer, deputy chief executive of finance and operations, or independent party such as the NAEYC outside auditors, shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or financial matters. The chief executive officer shall notify the NAEYC president of any such complaint and work with the appropriate parties until the matter is investigated and resolved.

4. Legal and Policy Violations

The senior director of human resources, in conjunction with the general counsel, shall address all reported concerns or complaints regarding illegal and inappropriate conduct pertaining to policy violations. The senior director of human resources shall immediately notify the chief executive officer of any such complaint and work with the general counsel, if necessary, until the matter is resolved. The chief executive officer shall determine further reporting of the complaint dependent on his or her assessment of the matter.

5. Anonymous Reporting

NAEYC employees or representatives who are more comfortable reporting their concerns to a neutral third party may do so by calling or emailing a third-party reporting organization resource that allows complainants to report their concerns anonymously by phone or via the Internet. It is toll-free and Internet accessible around the clock every day. To report suspected violations to NAEYC's current neutral third-party contractor, Ethics Point, please visit

<https://secure.ethicspoint.com/domain/media/en/gui/23477/index.html> or call 1-877-228-5407.

When an individual contacts the neutral third-party organization, a trained communication specialist who does not work directly for NAEYC asks a series of questions to better understand the nature of the concern. The specialist prepares a report that is forwarded to designated NAEYC representatives for review and, if necessary, an investigation is conducted. The neutral third-party organization is not intended to be a substitute for meaningful communication between employees and their manager. If the complainant has questions or concerns regarding normal operating procedures or suggestions for making their workplace more comfortable or efficient, they are encouraged to discuss this matter directly with their supervisor or senior management.

6. No Retaliation

No NAEYC employee or representative who in good faith reports a violation of this policy shall suffer any form of retaliation or adverse employment consequence. NAEYC employees who retaliate against someone who has reported a violation in good faith are subject to discipline up to and including termination of employment. This policy is intended to encourage and enable employees and others to raise serious concerns within NAEYC prior to seeking resolution outside of NAEYC.

7. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of fraudulent, improper, or illegal activity must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of NAEYC's policies and procedures. Any allegations that prove not to be substantiated and that 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 through the third-party reporting organization. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate and thorough investigation of the complaint.

9. Final Reporting

The chief executive officer shall determine the exact nature of the final reporting of the alleged incident or violation. In all cases, the complainant shall be notified of the results of the investigation. The president shall be advised of all reports on financial or accounting matters. The chief executive officer shall determine further reporting on all other complaints.

Effective: October 2015