



Visually Impaired Preschool Services (VIPs) Whistleblower Policy

Visually Impaired Preschool Services (VIPs) prides itself on its adherence to federal, state, and local laws and/or regulations, including business ethics policies. As such, even though it is not obligated to do so, the Organization has decided to voluntarily adopt a Whistleblower Protection Policy.

A whistleblower as defined by this policy is an employee of VIPs who reports an activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this Policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state, or local laws; release of private client medical information to the public; billing for services not performed or for goods not delivered; and other fraudulent financial reporting.

“Financial wrongdoing” may include, but is not limited to:

- questionable accounting practices;
- fraud or deliberate error in financial statements or recordkeeping;
- deficiencies of internal accounting controls;
- misrepresentations to company officers or the accounting department (including deviation from full reporting of financial conditions)

If an employee has knowledge of or a concern about illegal or dishonest fraudulent activity, the employee is to contact his/her immediate supervisor or the Human Resources Manager. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas – confidentiality and retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law, and to provide accused individuals their legal rights of defense. VIPs will not retaliate against a whistleblower. This includes but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, poor work assignments, and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Human Resource Manager immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

Defend Trade Secrets Act (DTSA) Compliance: "Immunity from Liability for Confidential Disclosure of a Trade Secret to the Government or in a Court Filing:

(1) Immunity—An individual shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that—(A) is made—(i) in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or (B) is made in



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a complaint or other document filed in a lawsuit or other proceeding if such filing is made under seal.

(2) Use of Trade Secret Information in Anti-Retaliation Lawsuit—An individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to the attorney of the individual and use the trade secret information in the court proceeding, if the individual—(A) files any document containing the trade secret under seal; and (B) does not disclose the trade secret, except pursuant to a court order."

All reports of illegal and dishonest activities will be promptly submitted to the Human Resource Manager who is responsible for investigating and will work with the Executive Director to coordinate corrective action.

Employees with any questions regarding this policy should contact the Human Resource Manager.

Employees are reminded of the importance of keeping financial matters confidential. Employees with questions concerning the confidentiality or appropriateness of disclosure of particular information should contact the Board President.