

Nusantara Arts, Inc.



## Whistleblower Protection Policy

*Adopted by the Board of Directors on March 3, 2020; Amended April 11, 2023*

Nusantara Arts, Inc. (NAI) is committed to lawful and ethical behavior in all of its activities. All board directors, officers, employees and volunteers are required to comply with applicable federal, state and local laws, and must faithfully implement and adhere to NAI's policies and procedures in conducting their duties and responsibilities.

This Whistleblower Policy is intended to codify a clear route for any board director, officer, employee, or volunteer to report improper conduct within the organization without the fear of retaliation through intimidation, harassment, or discrimination.

### Reporting Responsibility

NAI policy stipulates that all board directors, officers, employees, and volunteers have a responsibility to report known or suspected misconduct within the organization. This includes reporting any action or suspected action taken either by or within NAI that is illegal, fraudulent, or in violation of NAI's bylaws, of which the reporter has either actual knowledge or a reasonable good faith belief.

### Reporting Procedure and Handling of Suspected Violations

If an employee has a reasonable belief that an employee of NAI has engaged in any action that violates any applicable law or regulation, the employee is expected to immediately report such information to the chair of the Executive Committee, who shall serve as compliance officer for this policy. Should the reporter deem it inappropriate to file the report with the compliance officer, they may submit the report instead to the Executive Director or President of the Board.

With the exception of a person's report of his or her own violation, reports may be made confidentially. However, anonymous reports must include sufficient information, including but not limited to the name of the person against whom the report is being made, the date of the incident, and a description of the incident, so that an investigation can be conducted.

All reports will be followed up with promptly, and an investigation conducted. No person who is subject of a whistleblower complaint being discussed, and no directors who are also employees of NAI, if any, may be present at, or otherwise participate in, any deliberations or voting upon Whistleblower Policy matters; provided, however, that nothing shall prohibit the Board or Executive Committee from requesting that the person who is subject to the complaint present information as background or answer questions at a committee or board meeting prior to the commencement of deliberations or voting relating thereto.

If the investigation establishes that a violation of law, external regulation, or NAI policy has occurred, then the Executive Committee shall determine the appropriate action and make a recommendation to the Board. Civil or criminal prosecution will be pursued when warranted.

If the investigation establishes that no violation of law, external regulation or NAI policy has occurred, then the Executive Committee shall report to the Board its findings and determination.

### Confidentiality

In conducting its investigations, NAI will strive to keep the identity of the whistleblower as confidential as possible, while conducting an adequate review and investigation.

### No Retaliation

It is contrary to the values of NAI for anyone to retaliate against any board member, officer, employee, or volunteer who in good faith reports a suspected ethics violation, violation of law, or violation of any regulation governing the operations of NAI. NAI may take disciplinary action (up to and including termination) against an individual who has engaged in retaliatory conduct in violation of this policy.

### Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing that the information disclosed indicates a violation. Allegations that prove unsubstantiated and which prove to have been made maliciously or in bad faith will be viewed as a serious disciplinary offense. This includes, but is not limited to, giving false information or making a report in retaliation.

### Documentation

All documentation relating to the investigation—including the initial complaint and any subsequent action taken—shall remain in NAI records and/or Executive Committee records for at least five years.

#### Distribution and Approval

This policy shall apply to and be distributed to all employees, board directors, officers, and volunteers of NAI at the time of appointment or hiring, upon request, and on the NAI website. The Executive Committee will ensure that this policy is reviewed and approved on an annual basis.