

**FINANCE AND ADMINISTRATION
POLICY ON EMPLOYMENT PRACTICES
STANDARD OPERATING PROCEDURE
WHISTLEBLOWER PROTECTION AND NON-RETALIATION**

Policy on Whistleblower Protection and Non-Retaliation:

The National Trust encourages and enables employees and other persons associated with the organization to raise concerns about and report issues of questionable conduct involving financial improprieties, misuse of the organization's assets, illegal or improper employment practices, or other fraudulent, dishonest, or illegal conduct detrimental to the interests of the National Trust. The National Trust will thoroughly and promptly investigate all such reports. No officer, director, employee, or agent of the National Trust shall take any harmful action with the intent to retaliate against any employee or person associated with the National Trust who in good faith reports such questionable conduct.

(Policy on Employment Practices, Approved by the Board of Trustees, October 15, 2016)

Standard Operating Procedure:

A. Overview

1. This Standard Operating Procedure applies if any National Trust employee has reason to believe that another employee or any other person affiliated with the National Trust has engaged in questionable conduct involving financial improprieties, misuse of the organization's assets, unsafe or unhealthy employment conditions or practices (including related to pandemic and other health and safety orders), or other fraudulent, dishonest, or illegal conduct detrimental to the interests of the National Trust. This misconduct may include outright theft (for example, of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to the National Trust's auditors, a conflict of interest that may result in financial harm or public discredit to the National Trust, or failure to comply with health and safety laws, orders, and/or guidelines. The National Trust encourages its employees to report such questionable conduct and has established these procedures to allow an employee and other persons to do so confidentially or anonymously and without fear of retaliation.

B. Reporting on Questionable Conduct

1. If a National Trust employee suspects that another employee or another person affiliated with the National Trust has engaged in conduct described above, he or she may report it either confidentially or anonymously—and in either case the employee making the report will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.
 - a. *Confidential Reporting.* Employees may make a confidential report to any of the individuals listed in Section E of this Standard Operating Procedure. The names and contact information for these individuals will also be listed in the Human Resources section of the National Trust's intranet site.
 - b. *Anonymous Reporting.* If an employee prefers to make such a report anonymously, he or she may do so through a commercial email account that does not provide identifying information, by U.S. Mail addressed to any of the individuals listed below, or through the National Trust's third party hotline service InTouch (contact information below). Emails and calls to the hotline will be transcribed and conveyed anonymously to the Chief Legal Officer. If the report involves the Chief Legal Officer, the hotline report will be sent directly to the Chair of the

Audit Committee of the Board of Trustees. If the complaint is made by mail, the envelope should have the statement “personal and confidential” clearly written on the front, and the National Trust’s internal mail handling procedures will require any such envelope to be delivered to the addressee in person and unopened if so designated.

C. Internal Investigation and Report

1. Once a report is made by an employee, the National Trust will promptly investigate the matter, keeping the reporting employee’s identity confidential at all times to the full extent permitted by law, unless the employee decides otherwise. Employees making such reports will be informed of the results of that investigation.
2. If an employee chooses to make a report anonymously via email or US mail, it will not be possible to provide him or her with the results of any investigation, but the report will be carefully investigated nonetheless. If the anonymous report is made through InTouch, whether online or via telephone, the reporting employee will receive a unique case number upon making the call which will allow the employee to go online or to call the hotline for updates on the status of the investigation. If the anonymous report is made by a “blind” commercial email account, the reporting employee will be provided updates through that account, including any resolution.
3. In some cases, detailed information on the resolution of an investigation may not be shared with the reporting employee to maintain the confidentiality of personnel actions.
4. Subject to the confidentiality qualifications noted above, credible reports of improprieties in accounting, auditing, or other internal control systems and credible reports involving a material financial liability for the organization will be reported to the Audit Committee of the National Trust’s Board of Trustees, together with the results of any investigation by management.

D. Protection from Retaliation

1. The National Trust strongly disapproves of and will not tolerate any form of retaliation against employees who report concerns in good faith regarding the National Trust’s operations, including without limitation concerns about safety and health conditions (including related to pandemic and other health and safety orders). Any employee who engages in such retaliation will be subject to discipline up to and including termination.
2. If, having made a report of suspicious conduct, an employee subsequently believes that he or she has been subjected to retaliation of any kind by any National Trust employee, the employee should immediately report it to the Vice President of Human Resources. If the employee believes that the subject of the report involves the Human Resources Office, the employee should report the alleged retaliation to the Chief Legal Officer, or the employee may make such a report to any other Division Chief.
3. Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality, consistent with a full and fair investigation.

E. Contact Information for Reporting (2021):

In Touch Hotline (Third Party Service):
Tel. 1-877-767-7781
Email: www.intouchwebsite.com/NTHP

Thompson M. Mayes
Chief Legal Officer/General Counsel
600 14th Street, NW, Suite 500
Washington, DC 20005
Tel. 202-588-6182
Email: tmayes@savingplaces.org

Samuel B. Dixon
Chair, National Trust Audit Committee
Dixon & Thompson Law, PLLC
117 West Eden Street
Edenton, NC 27932
Email: samueldixon.attorney@gmail.com

Origin: Originally adopted as a Policy, 12/2004; Amended 10/2007, 6/2012;
Format revised to Policy and SOP, 10/2016; Amended SOP 9/21/2017

SOP Approved

by President & CEO: March 2021

Last Revised: 9/25/2017

Responsible Parties: Chief Legal Officer & General Counsel

References, Resources, and Explanatory Notes:

- Employee Handbook
- Whistleblower Policy (last amended 6/2012) was incorporated into the Employment Practices Policy (10/2016).