

## Academy of Court-Appointed Neutrals Whistleblower Policy

1. Purpose  
The Academy of Court-Appointed Neutrals (“ACAN”) requires Board members, officers and committee members to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All directors, officers, and committee members must comply with all applicable laws and regulatory requirements.
2. Reporting Responsibility.  
A Board member or committee member should present his or her concerns about ACAN’ s compliance with a law or regulation or concerns regarding corporate accounting practices, internal controls or auditing in writing to the President. However, if a Board member is not comfortable speaking with the President or is not comfortable with the President’s response, the Board member or committee member is encouraged to directly contact ACAN’ s outside legal counsel, whose contact information can be obtained from the President.
3. No Retaliation  
No Board member, officer or committee member who, in good faith, reports a violation of a law or regulation requirement, or concerns regarding corporate accounting practices, internal controls or auditing, shall suffer harassment or retaliation. A Board member, officer or committee member who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of membership, service on the Board of Directors, and involvement with ACAN. This Whistleblower Policy is intended to encourage and enable persons to raise serious concerns within the organization prior to seeking resolution externally.
4. Compliance Officer  
The President will act as ACAN’ s Compliance Officer. The Compliance Officer is responsible for investigating and resolving all complaints and allegations concerning violations of a law or regulation. If the complaint involves the President, outside legal counsel will carry out the functions of the Compliance Officer.
5. Accounting and Auditing Matters  
The Finance Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Finance Committee of any such complaint and work with the Committee until the matter is resolved.
6. Requirement of Good Faith  
Anyone filing a complaint concerning a violation or suspected violation of the law or regulation requirements must be acting in good faith and have reasonable

grounds for believing the information disclosed indicates a violation. 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.

7. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

8. Handling of Reported Violations

The Compliance Officer, or the person responsible for carrying out the Compliance Officer's role with respect to a reported or suspected violation, will acknowledge receipt of the reported violation or suspected violation by writing a letter (or email) to the complainant, if known, within five (5) business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.