

CORPORATE POLICIES

Whistleblower Protection Policy

The Association requires employees to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the CCA, employees must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. This Whistleblower Policy is intended to encourage and enable employees to raise serious concerns internally so that the CCA can address and correct inappropriate conduct and actions.

It is the responsibility of employees to report to management their concerns about violations or suspected violations of laws or regulations that govern the CCA's operations.

It is contrary to the values of the CCA for anyone to retaliate against any employee who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of the CCA. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

The CCA has an open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with the President & CEO. Employees may also speak directly with any member of the CCA's Board of Directors. Employees are required to report complaints or concerns about suspected ethical and legal violations in writing to the CCA's President & CEO.

The CCA's President & CEO is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The President & CEO will advise the Board of Directors of all complaints and their resolution and will report at least annually to the Chair of the Governance Committee on compliance activity relating to accounting or alleged financial improprieties.

The CCA's President & CEO shall immediately notify the Finance & Audit Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and will work with the committee until the matter is resolved.

Anyone filing a written complaint concerning a violation or suspected violation 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 which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

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

The CCA's President & CEO will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

Record Retention and Destruction Policy

This policy provides for the systematic review, retention and destruction of all records received or created by the Texas Aggie Corps of Cadets Association in connection with the transaction of business. It applies to all records in any form, including electronic documents, and is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the Association's operations by promoting efficiency and freeing up valuable storage space.

Included in the federal laws necessitating compliance with these policies is the Sarbanes-Oxley Act ("The American Competitiveness and Corporate Accountability Act of 2002"), which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding.

Physical records will be stored at Association headquarters in a safe, secure and accessible manner. Electronic records will be maintained in a cloud server which is backed up at least weekly. Documents that are not listed below, but which are substantially like those listed, will be retained for the same length of time.

No record may be destroyed if involved in pending or threatened litigation.

The Association's Chief Accountant or other representative as designated by the President is responsible for the ongoing process of identifying its records which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the Association and/or its employees. Questions concerning this policy shall be addressed to the Association's President.

Permanent records—Permanent records are ineligible for destruction. They are necessary for the continuity of business and the protection of the rights and interests of the organization and of individuals. They include:

- Annual Audits and Financial Statements
- Annual Reports to State or University Officials
- Appraisals
- Board Meeting and Board Committee Minutes
- Check Registers

Copyright Registrations

Current By-laws

Depreciation Schedules

Employment and Termination Agreements

General Ledgers

IRS 990 Tax Returns

IRS Application for Tax-Exempt Status (Form 1023) IRS Determination Letter

Payroll Registers

Real Estate Documents

Retirement and Pension Plan Documents

State Sales Tax Exemption Letter

State Unemployment Tax Records

Stock and Bond Records

Trademark Registrations

Non-permanent records—Certain records may be destroyed after the passage of seven (7) years.

Accident Reports and Worker's Compensation Records

Bank Deposit Slips

Bank Statements and Reconciliation

Business Expense Records

Cash Receipts

Contracts (after expiration)

Correspondence (general)

Credit Card Receipts

Donor Records and Acknowledgement Letters

Earnings Records

Electronic Fund Transfer Documents

Employment Applications

Garnishment Records

General Contracts (after termination)

Grant Applications and Contracts

I-9 Forms (after termination)

Invoices

IRS 1099s

Journal Entries

Leases (after termination)

OSHA Documents

Payroll Tax Returns

Petty Cash Vouchers

Promotion, Demotion or Discharge Records

Salary Schedules

Sales Records (box office, concessions, gift shop)

Timecards

W-2 Statements

Conflict of Interest Policy

Conflict of Interest means a conflict, or the appearance of a conflict, between the private interests and official responsibilities of a person in a position of trust (Trusted Person). For the purposes of this policy, trusted persons are company employees.

1. Full disclosure, by notice in writing, shall be made by the interested party to the President & CEO in all conflicts of interest, including but not limited to the following:
 - a. A Trusted Person is related to another Trusted Person by blood, marriage or domestic partnership;
 - b. A Trusted Person stands to benefit from an Association transaction, other than as part of his or her regular job responsibilities or as reimbursement for reasonable expenses incurred as provided in the bylaws;
 - c. A Trusted Person is a member of the governing body of a contributor to the Association.
2. Following full disclosure of a possible conflict of interest, the President & CEO shall determine whether a conflict of interest exists and, if so, will act to address the conflict and protect the Association's best interests. The President & CEO will notify the Board Governance Committee in the event that a conflict of interest has a potential to involve Board members or officers.
3. A Trusted Person shall not participate in any discussion or debate which the subject of discussion is a contract, transaction, or situation in which there may be a perceived or actual conflict of interest. However, he or she may be present to provide clarifying information in such a discussion or debate unless objected to by the President & CEO.

The Conflict of Interest policy for Officers and Directors is described in Article IX, Conflict of Interest, of the *Bylaws of the Texas Aggie Corps of Cadets Association*.