2400 - WHISTLEBLOWER POLICY

A. Scope and Purpose
The Refrigerating Engineers & Technicians Association Code of Conduct (hereinafter referred to as the Code) requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Refrigerating Engineers & Technicians Association Whistleblower Policy are to establish policies and procedures for:
1. The submission of concerns regarding questionable accounting or auditing matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
2. The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
3. The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

B. Reporting Responsibility
Each director, volunteer, and employee of Refrigerating Engineers & Technicians Association has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of RETA’s Code (hereinafter collectively referred to as Concerns).

C. Authority of Executive Committee
All reported Concerns will be forwarded to the Executive Committee in accordance with the procedures set forth herein. The Finance Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

D. No Retaliation
This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including revocation of membership, revocation of certification, dismissal from the volunteer position or termination of employment.

E. Reporting Concerns
1. RETA Employees, Directors, and Other Volunteers
   RETA employees, directors and other volunteers should submit concerns in writing directly to the President or Chairman of the Board Contact information for the President or Chairman of the Board may be obtained from the Executive Director.

F. Handling of Reported Violations
The Executive Committee shall address all reported concerns. The Executive Committee shall immediately notify the President, the Executive Director, and Chairman of the Board of any such report. The Executive Committee will
notify the sender and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Executive Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the concern.

The Executive Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

G. Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

H. Confidentiality

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.