Board members and employees are expected to be honest and ethical in the performance of their duties and to comply with applicable federal, state, and local laws, policies, and regulations. Employees have a duty to report evidence of the following types of wrongdoing as described in G.S. 126A-140: a violation of federal or state law, rule, or regulation; fraud; misappropriation of state resources; substantial and specific danger to the public health and safety; or gross mismanagement, a gross waste of monies, or a gross abuse of authority. Employees also have a duty to report violations of board policy or administrative regulations. ~~The board encourages employees to report possible financial improprieties, ethical, violations, and other illegal practices and intends that e~~Employees who report such matters in good faith will not be subject to retaliation or other adverse employment consequences.

## A. REPORTING WRONGDOING

If an employee reasonably believes that ~~(1) there has been a violation of federal, state, or local law , or regulation, public policy , or an individual's ethical duties and (2) the violation is due to a practice policy, act, or omission of the board of education, an individual board member, a school system employee, or and entity/person with whom the school system has a business relationship, wrongdoing, as described in G.S. 126A-140, or a violation of board policy or administrative regulation has occurred,~~ the employee should report ~~that matter~~ in accordance with the guidelines below. Employees who report in accordance with this policy must be acting in good faith based on a reasonable belief that the report is accurate. Such employees will be protected by this policy even if the good faith allegations prove to be mistaken. The board reserves the right to discipline employees who know or have reason to believe that their report is inaccurate.

1. If the suspected wrongdoing is subject to a policy with a specific reporting or complaint procedure, the employee shall report the wrongdoing in accordance with that policy (see policies 1710/4020/7230, Discrimination and Harassment Prohibited by Federal Law; 1725/4035/7236, Title IX Sexual Harassment – Prohibited Conduct and Reporting Process; 1726/4036/7237, Title IX Sexual Harassment Grievance Process; and 1735/4329/7311, Bullying and Harassing Behavior Prohibited).

2. In the absence of a policy with a specific reporting or complaint procedure, the employee shall report the suspected wrongdoing to (a) the employee's own supervisor; (b) the supervisor of the employee suspected of wrongdoing; (c) the school system employee overseeing the contract of any entity suspected of wrongdoing; or (d) the assistant superintendent of human resources.

3. Any ~~complaint~~ report of suspected ~~alleging a violation~~ wrongdoing by the superintendent, ~~or~~ the board, or an individual board member or any complaint that a board policy or administrative regulation violates state or federal law, rule, or regulation should be filed with the board chair for investigation. The board chair

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will report the ~~complaint~~ matter to the board, and the board will authorize a prompt and thorough investigation or other action as necessary. Complaints regarding the board chair may be filed with the board attorney.

Employees are encouraged to bring alleged wrongdoing to the attention of school officials or the board before making any reports to appropriate external authorities.

## B. RETALIATION PROHIBITED

The board prohibits and will not tolerate any form of reprisal, retaliation, or discrimination against any employee. Employees shall not retaliate against another employee because (1) the employee, or a person acting on behalf of the employee, reports or is about to report, verbally or in writing, wrongdoing described in G.S. 126A-140 or a violation of board policy or administrative regulation; or (2) the employee has refused to carry out a directive that may constitute a violation of federal, state, or local law, rule, policy, or regulation or poses a substantial and specific danger to the public health and safety. Additionally, a supervisor or an employee exercising supervisory authority shall not discharge, threaten, or otherwise discriminate against an employee regarding the employee's compensation, terms, conditions, location, or privileges of employment because (1) the employee, or a person acting on behalf of the employee, in good faith, reports or is about to has made ~~or intends to make a~~ report ~~of~~ wrongdoing described in ~~this policy~~ G.S. 126A-140 or a violation of board policy or administrative regulation; or (2) the employee has refused to carry out a directive ~~which may~~ that constitutes a violation of federal, state, or local law, rule, policy, or regulation~~,~~ or poses a substantial ~~or~~ and specific danger to public health and safety.

~~To be protected by this policy, employees who report violations or suspected violations must be acting in good faith based on a reasonable belief that the reported information represents wrongdoing of the sort described in this policy. The protection extends to those whose allegations are made in good faith but prove to be mistaken. The board reserves the right to discipline employees who know or have reason to believe that the report is inaccurate. Further, except as otherwise required by law, the provisions of this policy apply only to those situations in which an employee brings the alleged wrongdoing to the attention of school officials or the board and provides school officials or the board with a reasonable opportunity to investigate and correct the alleged wrongdoing. If necessary, school officials or the board may specify reasonable steps to protect the complaining employee from retaliation.~~

If necessary, school officials or the board may specify reasonable steps to protect the ~~complaining~~ reporting employee from retaliation.

Each employee will receive a copy of this policy and will sign a statement verifying his or her receipt and understanding of this policy.

Legal References: Sarbanes-Oxley Act, 18 U.S.C. 1513(e); 41 U.S.C. 4712; G.S. 115C-335.5; 126A-15.1(b)(1); 126A art. 14, ~~84,85,86,87,88~~

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Adopted: 06/21/2021
Revised: 06/17/2024

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