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WHISTLEBLOWER AND REPORTING POLICY

1.0 PURPOSE

- 1.1. To establish reporting requirements for individuals to report suspected illegal activities, unethical behavior, noncompliance, and other matters described herein without fear of retaliation.
- 1.2. To expand the reporting channels for individuals to report confidentially and anonymously through a third-party Ethics Hotline provider.
- 1.3. To reinforce the NRA’s commitment to addressing misconduct and noncompliance and not tolerating retaliation.
- 1.4. To designate the Chief Compliance Officer position¹ as being responsible for coordinating and documenting reported matters with oversight from the Audit Committee.

2.0 SCOPE

This policy is intended to apply to the NRA and its affiliates, including the NRA Foundation, NRA Civil Rights Defense Fund, the NRA Special Contribution Fund, and the NRA Freedom Action Foundation (“NRA Affiliates”) upon adoption by each NRA Affiliate.

3.0 REVISION HISTORY

The policy supersedes the following sections of the Statement of Corporate Ethics (1/22/2020)

- Section I(4)(D) as to reporting notifications
- Section III Whistleblower Policy of the Statement of Corporate Ethics

4.0 BACKGROUND:

The reporting of potential misconduct, unethical and illegal behavior, and noncompliance with the Statement of Corporate Ethics (Ethics Policy) and related policies and controls is vital to the NRA’s compliance and ethics program. The NRA Board of Director’s Audit Committee has oversight over the reporting process. The Chief Compliance Officer (CCO) position, who reports directly to the Audit Committee, ensures that the NRA maintains an effective compliance and ethics program, which includes reporting, investigating, and remediating misconduct and noncompliance.

¹ The Chief Compliance Officer position is pending approval and the position’s responsibilities are currently assigned to the Managing Director, Compliance.

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5.0 REPORTING

Directors, officers, employees, volunteers, and individuals conducting business on behalf of the NRA are responsible for promptly reporting any suspected or actual violations of law, the Ethics Policy, unethical behavior, misconduct, and related policies and controls.² Timely reporting is essential so the matter can be promptly addressed and remediated.

5.1 Reporting Channels

Reporters³ have several channels of communication to report these matters to include reporting directly in person, by email or by phone to their manager or any of the following:

- Any Officer, including the Executive Vice President, or Executive Director
- HR Director
- Any attorney/counsel assigned to the Office of General Counsel
- Chairperson of the Audit Committee
- Secretary of the Audit Committee
- Chief Compliance Officer or a Compliance team member (NRAEthics@nrahq.org)

5.2 NRA Integrity Line

The NRA established the NRA Integrity Hotline through a third-party service provider to expand the reporting channels and provide further protections for anonymous reporting. The third-party provider selected is a recognized leader for managing confidential and anonymous reporting systems for organizations.

Reporters can access the NRA Integrity Hotline 24/7 hours/365 days a year by phone or web at:

888-NRA-3603
NRAIntegrityline.org

² Employees and others may exercise their legal right or duty to report possible violations of law to the appropriate governmental authorities at any time, without reporting the matter to, or seeking prior authorization from the NRA.

³ The term “Reporter” is being used generically throughout the policy to expand the potential users of the reporting system beyond the whistleblower definition. For example, reporters may include individuals that submit a question regarding an ethical dilemma or were motivated to report an incident but did not prefer being described as a “whistleblower.” However, using the generic term reporter does not diminish any statutory or other rights conferred to reporters/whistleblowers, but is intended to encourage more individuals to come forward and report the matters described in this policy.

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The reporting system features a secure two-way communications capability that facilitates the information exchange between reporters and the CCO/Compliance team.⁴ Anonymous reporters will continue to retain their anonymity during the communication process. The feature also provides assurances to the reporter, who can check the status of their report, that their information or question was received and will be reviewed timely.

6.0 COMPLIANCE AND ETHICS QUESTIONS

Questions concerning ethics or compliance matters can be submitted confidentially or anonymously to the NRA Integrity Line and the CCO/Compliance team will respond with the appropriate guidance.

Questions can also be submitted confidentially to the CCO/Compliance team via email NRAEthics@nrahq.org.

7.0 MANAGEMENT REPORTING RESPONSIBILITIES

Managers and leadership are responsible for notifying the Office of General Counsel or the CCO after receiving a report of misconduct, unethical behavior, or a potential violation of the Corporate Ethics Policy and must treat the matter confidentially.

8.0 ANTI-RETALIATION COMMITMENT

The NRA strives to promote a culture where employees and individuals are encouraged to come forward and make reports without fear of retaliation. As retaliatory actions against reporters may compromise the integrity of the reporting process and may dissuade others from reporting in the future, the NRA does not tolerate retaliation against a reporter that has made a good faith report.

Good faith reporting means when the reporter reasonably believes the information alleged is true and may violate the Ethics Policy, applicable laws, or policy requirements. A good faith belief that the information may be true, and that the information provided is not knowingly false or malicious is sufficient to meet the good faith standard.⁵ A reporter is not expected to have all the information or substantiate the allegations prior to reporting.

Any allegations of retaliation shall be promptly reported to the CCO for review and to ensure the allegations will be investigated accordingly.

Reporters that submit reports via the NRA Integrity Hotline website will receive instructions on how to report retaliation associated with making a report and receive periodic inquiries to ensure the reporter did not experience retaliation.

⁴ Automated bypass procedures are in place to preclude the CCO or Compliance team having access to reports that implicate Compliance team members.

⁵ Reporting an issue will not shield the reporter from employment matters that preceded or were independent of the reporting.

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8.1 Retaliation Consequences

Prohibited retaliatory conduct includes intimidation, harassment, discrimination or other retaliation action or adverse employment consequences. Actions that tend to discourage others from reporting in the future are also prohibitive.

Any employee who retaliates or encourages others to retaliate against a reporter will be subject to disciplinary action, up to and including termination. Allegations against Directors concerning retaliatory conduct will be brought to the attention of the Chairperson of the Audit Committee for further action pursuant to the By-laws.

9.0 RESPONDING TO REPORTED MATTERS

The CCO, on behalf of the Audit Committee, is responsible for reviewing and evaluating the type of reports referenced in this policy. Not all information received requires an investigation and those matters will be assigned for the appropriate action and the reporter will be advised accordingly.

If the information received warrants an investigation or further inquiry, the CCO will determine who will investigate the matter and assign it appropriately. The investigations will be conducted in a confidential manner to the fullest extent possible to protect the identities of reporters, witnesses, and implicated parties and to maintain the integrity of the investigative process. Certain types of investigations will be conducted at the direction of an attorney/counsel under legal privilege, which further protects the integrity of the investigation and the disclosure of the reporter's identity to the extent possible.

The initial report, investigative reports, and the outcome of the investigation or inquiry will be appropriately documented in the secured case management system, which is maintained exclusively by the CCO.

10.0 NOTIFICATIONS TO THE AUDIT COMMITTEE AND OVERSIGHT

The Chairperson of the Audit Committee has oversight for the overall whistleblower/reporting process and ensuring the anti-retaliation commitment is enforced. The CCO will prepare a report for the Audit Committee at each meeting of the general type of reports that were received. Efforts will be made to redact the identity of reporters who requested to remain confidential, unless disclosure is required to recuse the reporter from any deliberations and/or voting or to prevent potential retaliatory action. The CCO will also provide the status of any ongoing investigations or inquiries to the Audit Committee.

The CCO will provide timely notification to the Chairperson of the Audit Committee regarding certain matters outside of the regularly scheduled meetings to include allegations concerning urgent matters to include retaliation, accounting, financial, and auditing improprieties.

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11.0 RECUSAL/ABSTENTION

Except for providing information upon the request of the appropriate committee, any Director, Officer, or employee that is the subject of allegations or an investigation concerning misconduct to include retaliation, is not permitted to participate in or be present to any deliberation or voting on the related matter. The same applies to any other implicated party.

Any implicated party and/or subject of an investigation shall not influence any other Director, Officer, employee, or committee that is reviewing or will potentially review the matter. This includes influencing any investigation, inquiry, and deliberations or voting by the Board, committee, or subcommittee.