



Whistle-Blower Policy

Adopted by the Northeast Gas Association Board of Directors, June 20, 2018

NGA'S Whistle-Blower Policy

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Objective

The Northeast Gas Association (NGA) policy requires directors, key 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 Whistle-Blower Policy are to establish policies and procedures for the following:

- The submission of concerns regarding possible violations of Federal and state laws and regulations
- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, volunteers, and other stakeholders of the organization, on a confidential and anonymous basis
- The receipt, retention, and treatment of complaints received by the organization regarding legal issues and accounting, internal controls, or auditing matters
- The protection of directors, volunteers, and employees reporting concerns from retaliatory actions.

Reporting Responsibility

Each director, volunteer, and employee of the Organization has an obligation to report in accordance with this whistle-blower policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of Federal or state laws or regulations.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a possible improper accounting or auditing practice, or a possible violation of Federal or state laws or regulations.

Confidentiality

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

Authority of NGA Officers or Special Committee

All reported concerns will be forwarded to the NGA Officers or a Special Committee established by the Board of Directors in accordance with the procedures set forth herein. The NGA Officers or the Special Committee shall be responsible for investigating and making appropriate recommendations to the Board of Directors, with respect to all reported concerns.

No Retaliation

This whistle-blower 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 dismissal from the volunteer position or termination of employment.

REPORTING CONCERNS

Encouragement of Reporting

The organization encourages complaints, reports or inquiries about improper or illegal practices, including illegal or improper conduct by the organization itself, by its leadership, or by others on its behalf.

Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, anti-trust violations, or other similar illegal or improper practices or policies. Other subjects on which the organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment through the organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

Employees

Employees should discuss their concern with the NGA President. However, if the individual is uncomfortable speaking with the NGA President, or the NGA President is a subject of concern, the individual should report his or her concern directly to the NGA Chair. In addition, suspected fraud should be reported directly to the NGA Chair. The contact information for the NGA Chair is listed on the NGA website.

If the concern was reported verbally to the NGA President, the reporting individual, with assistance from the President shall reduce the concern to writing. The President is required to promptly report the concern to the NGA Chair who shall have specific and exclusive responsibility to investigate all concerns. If the President, for any reason, does not promptly forward the concern to the NGA Chair, the reporting individual should directly report the concern to the NGA. Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the President.

Directors and Other Volunteers

Directors and other volunteers should submit concerns in writing directly to the NGA Chair.

HANDLING OF REPORTED VIOLATIONS

The NGA Officers and the Special Committee shall address all reported concerns. The NGA Chair and the Chair of the Special Committee shall immediately notify the President of any such report. The NGA Chair and the Chair of the Special 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 NGA Officers or the Special 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 or follow-up, or both, with the complainant for complete closure of the concern.

Where necessary, outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations, will be retained.