



BUSINESS ETHICS AND CONDUCT POLICY

CIEE is committed to conducting business with the highest degree of integrity and in accordance with legal standards and regulations. It is the policy of CIEE to comply with all applicable federal, state and local laws and regulations. No employee has the authority to act contrary to provisions of law or to authorize, direct or condone violations committed by any other employee.

While local customs, traditions, and ethical standards differ from place to place, honesty is a highly valued standard in all cultures. Moreover, a well-founded reputation for ethical dealings is itself a priceless asset.

Management is expected to form an ethical foundation for the organization, operating at the highest level of integrity and candor. By example, these individuals must demonstrate that the organization's ethical standards and ideals are not to be compromised or ignored under any circumstances. Without management guidance and commitment to these ideals, CIEE's culture and the fabric of the organization become susceptible to corruption and demoralization.

LEGAL AND ETHICAL COMPLIANCE

No employee shall take any action on behalf of the organization that is known to violate any applicable domestic or foreign law or regulation, or to compromise CIEE's commitment to conduct its business ethically and with integrity. When in doubt, staff members should seek manager approval.

SUSPECTED ILLEGAL OR UNETHICAL MISCONDUCT

CIEE faces risks associated with illegal activity, unsafe conduct, unethical conduct, fraud, abuse, and other forms of misconduct (hereinafter "misconduct"). Our organization is committed to establishing and maintaining a work environment of the highest ethical standards. Achievement of this goal requires the cooperation and assistance of every employee at all levels of the organization.

CIEE has an open door policy and encourages all employees to share their questions, concerns or complaints with the Human Resources Department. Any reports of misconduct should set forth, in as thorough and detailed manner as possible, all information within the employee's knowledge leading to the report, including a description of the activity or event, the name(s) of the alleged offender(s), times, locations, the name(s) of any witness(es) to the activity or event in question. Relevant documentation in the employee's possession, if any, should be attached to the report.

INTERNAL COMPLAINT PROCEDURES

It is the responsibility of every employee to immediately report any suspected misconduct to Human Resources or the Board of Directors Audit Committee. If Managers receive a report of suspected

misconduct, they must immediately report such acts to Human Resources or the Audit Committee. The contact information for the Audit Committee is as follows:

Committee Chair – Kathleen Sideli – Email: sideli@iu.edu

Committee Vice Chair – Christopher Thomforde – Email: c.m.thomforde@gmail.com

Kathryn Dungy – Email: kdungy@uno.edu

Lee Pelton – Email: wpelton@elon.edu

Proper handling of allegations is imperative. Due to the sensitive nature of suspected misconduct, managers should not, under any circumstances, perform any investigative procedures. Rather, the role of the manager is to notify the Human Resources Department or the Audit Committee of any suspected violations of this policy.

The Human Resources Department has the primary responsibility for investigating suspected misconduct. A summary of all investigative work conducted by the Human Resources Department shall be made available to the Audit Committee. The Audit Committee has the primary responsibility of investigating suspected misconduct involving director-level positions, board members, and officers. The Audit Committee may request the assistance of the Human Resources Department in any investigation. Investigation into suspected misconduct will be performed without regard to the suspected individual's position, length of service, or relationship with the organization. In fulfilling its investigative responsibilities, the Audit Committee shall have the authority to seek the advice and/or contract for the services of outside firms, including but not limited to law firms, CPA firms, forensic accountants and other investigators.

Properly designated members of the investigative team (as authorized by the Audit Committee) shall have free and unrestricted access to all organization records and premises, whether owned or rented, at all times. They shall also have the authority to examine, copy, and remove all or any portion of the contents (in paper or electronic form) of filing cabinets, storage facilities, desks, credenzas and computers without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of an investigation into suspected misconduct or related follow-up procedures.

POI WHISTLEBLOWER PROTECTION

CIEE will strive to keep confidential the identities of those individuals who make a report, to the extent possible consistent with CIEE's duty to investigate. Neither the existence, nor the status or results of investigations into suspected misconduct shall be disclosed or discussed with any individual other than those with a legitimate need to know in order to perform their duties and fulfill their responsibilities effectively, or as otherwise required by law.

Based on the results of the investigations into allegations of misconduct, disciplinary action may be taken against violators. Disciplinary action will be coordinated with appropriate representatives from the Human Resources Department. The seriousness of the misconduct will be considered in determining appropriate disciplinary action.

CIEE has established this policy and procedure to encourage employees to come forward with legitimate concerns or complaints without fear of retaliation. Employees are expected to bring the

alleged unlawful activity, policy, or practice to the attention of CIEE, as outlined in this policy, and provide CIEE with a reasonable opportunity to investigate and correct the alleged unlawful activity. This policy is intended to encourage and enable employees and others to raise serious concerns within CIEE prior to seeking resolution outside the organization.

Any reprisal against a reporting individual because that individual, in good faith, reported a suspected act of misconduct is prohibited and will, in turn, be considered misconduct under this policy.

Anyone raising a complaint concerning a violation or suspected violation of this policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. An employee who knowingly or maliciously files a false report will be subject to discipline, up to and including termination.

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996 (HIPAA)

Government regulations define standards to protect the privacy of health information. In the course of the employment relationship, an individual's health information may be used by the company when necessary for the administration of workers' compensation benefits or health insurance plan benefits. You may be asked to sign an authorization form to permit a Medical Provider or health plan to disclose health information to the company. Any such disclosure will only be used for the specific purpose of the disclosure and the company will take all reasonable precautions to protect the privacy of this information.

The Human Resources Department is responsible for the administration, maintenance, storage and security of health-related employment practices and benefits records. These records are stored in locked files. Access to these records is limited to the Human Resources Manager responsible for handling health-related employment practices and benefits record matters.

NON-DISTRIBUTION/NON-SOLICITATION POLICY

Employees must seek approval from a Director prior to distributing or disseminating any materials in CIEE's work areas for any purpose that is not directly related to such employee's job with CIEE. Likewise, employees must seek approval prior to soliciting other employees for any such causes, organizations, or purposes, while any employee involved is on that individual's working time. "Working time" is defined as that time when employees are expected to be working, and does not include time before work, during breaks, during meal periods, or time after work. Outside solicitors and non-employees are not permitted to solicit on company property at any time.

FINANCIAL TRANSACTIONS

All financial transactions should be properly recorded on CIEE's books. No one shall incur, authorize, pay, or transfer any obligation from domestic or foreign company funds or assets without full, accurate, and specific recording of the actual purpose of the same in accordance with generally accepted accounting principles. Supporting documentation is expected in all transactions.

COMMUNICATIONS

No employee shall intentionally falsify, misrepresent, or reveal misleading information in any internal or external company communication, report, or document of any kind.

CONFIDENTIALITY

All employees must maintain the strictest confidentiality with respect to all information that relates to the operations, activities and business affairs of the company and its clients. If, during your employment, you have access to confidential or proprietary information about the company or any of its clients, you must hold the information in strict confidence and not discuss it with anyone outside the company. Even within the company, such information should only be shared with those employees who need to know or have access to it in order to perform their jobs. Your obligation to safeguard confidential and proprietary information continues even after you leave the company.

CONFLICT OF INTEREST

No employee shall place themselves or another person in a situation where personal gain would interfere or could be perceived to interfere with that individual's judgment or work performance on behalf of the organization or would compromise the overall reputation or best interest of the organization.

GIFTS AND GRATUITIES

No one shall offer, give, ask for, or accept (directly or indirectly) payment, favors, gratuities, or any other items of value to or from an employee or agent of any current or potential customer or supplier, except as legally permissible and recognized as courtesies of the trade. Gifts of \$25 in value or less, or certificates and/or plaques having no intrinsic value, are exempt from the definition of gifts and/or gratuities.

PERSONAL RELATIONSHIPS AND NEPOTISM POLICY

Relatives of current employees may not occupy a position that will be under the supervision of or supervising their relative. Individuals involved in a personal relationship with a current employee may not occupy a position that will be under the supervision of or supervising the employee with whom they are involved in the relationship, or where both employees report to the same manager.

If a relative relationship or dating relationship exists or is established in a reporting situation described above, management will discuss the matter with the affected employees in an effort to resolve any conflict issues in a collaborative manner. Resolution may include transfer, job restructuring, or termination.

Defining a Relative/Relationship

For purposes of this policy, a "relative" is any person who is defined as a spouse, domestic partner, civil partner, parent, child, sibling, grandparent, or grandchild of the employee or of the employee's spouse. Relatives also include relationships arising out of marriage, such as an in-law, stepchild or stepparent. A "dating relationship" is defined as a relationship that is, or may be reasonably expected to lead to the formation of, a sustained romantic or intimate relationship. This policy applies to all employees without regard to the gender or sexual orientation of the individuals involved.