

NEW MEXICO SCHOOL FOR THE ARTS  
HIGH SCHOOL

**WHISTLEBLOWER POLICY**

New Mexico School for the Arts ("NMSA") is a New Mexico statewide public high school. It is the intent of NMSA to adhere to all applicable laws and regulations and the underlying purpose of this Whistleblower Policy is to support the goal of legal compliance and to support its employees in the fulfillment of their duties and responsibilities to NMSA with honesty and integrity and with the highest standards of business and personal ethics in an open and ethical work environment.

1. **Reporting Responsibility.** The support of all employees is needed to achieve compliance with the various laws and regulations that apply to NMSA. If any employee reasonably believes that some policy, practice or activity of NMSA is in violation of a law, the employee must make a written protest or complaint of the alleged unlawful conduct with the Head of School or the Chair of the Governing Board.
2. **No Retaliation.** NMSA will not retaliate, harass or impose adverse employment consequences on any employee who in good faith makes a written protest or complaint of an alleged unlawful activity, policy or practice of NMSA or of another individual or entity with whom NMSA has a business relationship on the basis of a reasonable belief that the activity or practice is in violation of the law or a clear mandate of public policy. The employee must provide NMSA with a reasonable opportunity to investigate and correct the alleged unlawful activity. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline, including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns with NMSA prior to seeking resolution outside NMSA.
3. **Investigating Violations.** The Head of School or the Chair of the Governing Board, as the case may be, are responsible for investigating all reported violations. Violations of accounting practices, internal controls and auditing must be reported promptly to the Finance and Audit Committee of the Governing Board. All reports will be investigated promptly and appropriate corrective action will be taken if warranted by the results of the investigation.
4. **Accounting and Auditing Matters.** The Finance and Audit Committee of the Governing Board will address all reported concerns or alleged violations regarding accounting practices, internal controls and auditing.
5. **Acting in Good Faith.** Anyone reporting a concern or an alleged violation must act in good faith and have reasonable grounds for believing that an unlawful activity or practice has occurred. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

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6. **Confidentiality.** Written reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

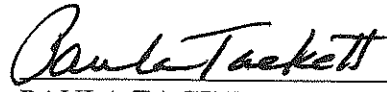
This Whistleblower Policy was amended by resolution of the Governing Board of NMSA, effective as of August 5, 2014.

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ATTEST;



SHERRY THOMPSON, Chair  
of the Governing Council



PAULA TACKETT, Secretary  
of the Governing Council

Legal Reference: 18 USC Section 1513 (e)