



EMPLOYEE THEFT AND DISHONESTY POLICY

Purpose:

This policy is established to facilitate the development of controls that will aid in the detection, prevention, and prosecution of employee theft and dishonesty against NV Service Group and its clients. It is the intent of NV Service Group to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

Policy:

NV Service Group holds a zero tolerance policy for theft and dishonesty. Any investigation leading to the confirmation of theft or dishonesty of any employee will result in the immediate termination of that employee.

Procedures:

Hiring process

All new hires and rehires that have been separated for longer than 90 days are subject to a background check. This is to evaluate and minimize the company's potential exposure to theft and dishonesty. Additional information on background check procedures can be found in the **Background Check Policy**.

Actions constituting fraudulent acts:

Any irregularity that is detected or suspected must be reported immediately to the supervising manager, who will coordinate all investigations with legal counsel, local police departments, and other affected areas, both internal and external.

The terms defalcation, misappropriation, fraud and other fiscal irregularities refer to but are not limited to:

- Any dishonest or fraudulent act
- Misappropriation of funds, securities, supplies, or other assets of NV Service Group or its clients.

- Impropriety in the handling or reporting of money or financial transactions
- Profiting as a result of insider knowledge of confidential information of NV Service Group or its clients.

Other irregularities:

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by the employee's supervising manager. If there is any question as to whether an action constitutes fraud, contact the corporate legal attorney.

Investigation responsibilities:

The Chief Executive Officer has the primary responsibility for investigation of all suspected fraudulent acts as defined in the policy. Before an investigation begins, the Chief Executive Officer will inform Human Resources and the supervising manager of the allegations. If the investigation substantiates that fraudulent activity has occurred, the Chief Executive Officer will issue reports to appropriate designated personnel and, if appropriate, to the local police department and corporate legal attorney for prosecution.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and the Chief Executive Officer, as will final decisions on disposition of the case.

Confidentiality:

The Chief Executive Officer treats all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Chief Executive Officer immediately, and ***should not attempt to personally conduct investigations or interviews/interrogations*** related to any suspected fraudulent act (see **REPORTING PROCEDURES** section below).

Investigation results ***will not be disclosed or discussed*** with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the System from potential civil liability.

Authorization for investigation:

Personnel authorized to conduct an investigation will have:

- Free and unrestricted access to all System records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, computers, desks, cabinets, and other storage facilities on the premises 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 their investigation.

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

Reporting:

An employee who discovers or suspects fraudulent activity will **contact the Chief Executive Officer immediately**. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the Chief Executive Officer. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter." **Under no circumstances** should any reference be made to "the allegation", "the crime", "the fraud", "the forgery" "the misappropriation" or any other specific reference.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with **anyone** unless specifically asked to do so by Chief Executive Officer.

Termination:

Actions which are determined to be a violation of this policy constitute grounds for termination.