



## **COMBINED POLICY, PROCESS & PROCEDURE DOCUMENT**

**POLICY: Investigating and Responding to Compliance Issues**

**POLICY NUMBER: COM-12**

**POLICY OWNER: Compliance Officer**

**POLICY LAST UPDATED: February 16, 2021**

**POLICY VERSION: 1.1**

**POLICY STATUS: Final**

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## **REVISION AND APPROVAL HISTORY**

### **Revision History**

<b>Version</b>	<b>Date</b>	<b>Author</b>	<b>Revision Notes</b>
1.0	6/18/2020	Outside Counsel	Initial draft of policy
1.1	2/16/2021	Lexie Conway	Updated the Compliance Hotline number

### **Approval History**

<b>Approver</b>	<b>Title</b>	<b>Date</b>	<b>Signature</b>
Lexie Conway	CO	5/26/2021	Lexie Conway

### **Review History**

<b>Review Date</b>	<b>Reviewer</b>	<b>Review Comments</b>

## I. PURPOSE

The purpose of this policy is to provide a process for when management learns of reasonable indications of suspected noncompliance (e.g., through reports from Personnel, ongoing monitoring, annual audits, etc.), Insight Global, LLC ("Insight Global" or the "Company") shall, in accordance with this policy, promptly and thoroughly investigate the allegations to determine whether a material violation of a Company compliance program (the "Compliance Program") requirement or applicable law has occurred and, if so, take decisive steps to correct the problem. This policy applies to Company employees, directors, management, and individuals contracted by the Company to provide staffing support or related services directly to Insight Global customers (collectively, "Personnel")

## II. PROCEDURE

### A. Reports of Possible Misconduct.

1. All Personnel who become aware of any issue or practice that involves a potential violation of a Compliance Program requirement (including but not limited to any policy thereunder) or applicable law have a responsibility for reporting such issue or practice in a timely fashion. Personnel shall be made aware that they always have a responsibility to report concerns about actual or potential wrongdoing and are not permitted to overlook such actual or potential wrongdoing. Personnel should not investigate suspected violations independently and without reporting them as set forth in this policy.
2. Reporting may be directed to any of the following:
  - a. An employee's direct supervisor or manager at Insight Global;
  - b. The Compliance Officer (the "CO");
  - c. Any member of the Human Resources department;
  - d. Internal legal counsel; or
  - e. Anonymous reporting mechanisms, including:
    - i. Submitting an anonymous report to the Chief Financial Officer, the CO, the Chief Executive Officer, or to a member of the Board of Directors.
    - ii. Making an anonymous phone call via the Compliance Hotline to Insight Global's Audit Committee at (855) 260-7440.
3. Reports may be made verbally or in writing, but all verbal reports shall be documented by the recipient of such reports.
4. All recipients of reports shall promptly notify the CO of such and of any steps taken to address the report.

5. Insight Global shall not retaliate against an individual for making a report in accordance with the Company's Non-Retaliation and Non-Retribution Policy. Making a report does not protect an individual from appropriate disciplinary action regarding his/her own performance or conduct.
6. Managers or supervisors who fail to take reasonable steps to detect, report, and/or correct a failure to comply with applicable laws, regulations, guidance or a Compliance Program requirement will themselves be viewed as having violated Compliance Program requirements.

**B. Investigators.**

1. An internal investigation of suspected misconduct shall be initiated and overseen by the CO with the assistance of the Compliance Committee and/or other management as necessary and appropriate.
2. Depending on the nature and severity of the suspected misconduct, the CO should consider using legal counsel to assist in conducting an internal investigation under attorney-client privilege.
3. Depending on the nature and circumstances of the suspected misconduct, the CO should consider whether it is necessary or appropriate to engage external investigators to ensure objectivity, independence, and fairness.
4. In the event that the CO is implicated in suspected misconduct either at the start or during the course of the investigation, the CO shall be barred from involvement in the investigation and senior management shall appoint an interim chief investigator to oversee the investigation.

**C. Investigation.**

1. All reports of possible misconduct shall be reviewed and investigated as appropriate. The exact nature and level of thoroughness of the investigation will vary according to the circumstances, but each review should be sufficiently thorough to identify the root cause of the concern.
2. All Personnel shall fully cooperate with compliance investigations.
3. In conducting an internal investigation, investigators shall:
  - a. Review relevant documents and interview persons with relevant information, including individuals who may have been directly involved and individuals who may have useful or necessary information. Persons interviewed shall be truthful and complete in all responses, and may be required to certify that the information they provide is truthful and complete.
  - b. Treat all communications during an investigation under this Policy in a confidential manner, except to the extent necessary: (1) to conduct a complete and fair investigation; or (2) for review of Insight Global operations (e.g., by legal counsel, or independent public accountants).

- c. Take steps, as necessary, to secure, and prevent the destruction of, documents and other evidence relevant to the investigation or generated as part of a review.
- d. Take all reasonable and necessary steps to ensure that ongoing misconduct does not occur.

**D. Responding to Compliance Issues.** If the CO determines or is informed by legal counsel that there has been a violation of a Compliance Program requirement, then ongoing violative conduct, if any, shall be stopped and Insight Global shall take all appropriate remedial actions, as outlined below. The CO shall be responsible for monitoring the effectiveness of remedial actions and recommending modifications to relevant senior management as necessary.

**1. Corrective Actions.**

- a. Insight Global shall take appropriate action to correct internal operational or programmatic deficiencies that are identified by the CO, including conducting compliance training and implementing a formal corrective action plan.
- b. If the same or a similar violation could or might be prevented in the future by making changes to the Compliance Program policies or otherwise, such changes shall be instituted and the revised Compliance Program policies promptly communicated to all Personnel.

**2. Disciplinary Action.**

- a. Personnel who have violated a Compliance Program requirement shall be disciplined appropriately. Upon completion of the investigation, the CO shall offer a disciplinary recommendation to the relevant decision-making party, who shall take this recommendation under advisement.
- b. Disciplinary action shall take one or more of the following forms:
  - i. Verbal warning.
  - ii. Written warning.
  - iii. Probation.
  - iv. Suspension with pay.
  - v. Suspension without pay.
  - vi. Termination.
- c. When disciplinary action is appropriate, the severity of the disciplinary action shall depend on a variety of factors, including but not limited to:

- i. The nature and severity of the violation;
- ii. Whether the violation was committed intentionally, recklessly, negligently or accidentally;
- iii. Whether the individual had previously violated a Compliance Program requirement;
- iv. Whether the individual self-reported his or her misconduct; and
- v. The extent to which the individual cooperated with the CO in connection with an investigation of the misconduct.

**3. Actions for Violations of Law.** If the CO determines or is informed by legal counsel that noncompliance may involve a violation of the law, the CO shall promptly advise senior management and coordinate with legal counsel to determine what further action should be taken in addition to the appropriate remedial actions identified above.

### **III. FRAUD, WASTE, AND ABUSE**

**A.** Any allegations of potential violations of applicable laws by applicable Personnel covered by the Company's Fraud, Waste, and Abuse Policy shall be investigated in accordance with the procedures contemplated therein. In the event of conflict with the processes set forth in this policy, the procedures set forth in the Company's Fraud, Waste, and Abuse Policy shall govern.

### **IV. DOCUMENTATION.**

- A.** The CO shall document each complaint and its resolution, including the scope, findings and recommendations of each internal investigation, and shall maintain such documentation in the CO's files.
- B.** The CO shall maintain in a confidential fashion any work papers, interview notes and any other documents generated as part of an internal investigation, and any key documents that relate to the practice under investigation.
- C.** In connection with any internal investigation, the CO shall maintain in an appropriate and secure fashion any documents, whether electronic or hard copy, that are attorney-client communications or covered by the attorney work-product privilege.

### **V. APPROVAL/MAINTENANCE**

This policy is approved by the CO and/or the Compliance Committee. Maintenance of this policy will be the responsibility of the Compliance Committee in coordination with the CO.