

## **TERMS OF USE**

**THE SERVICES PROVIDED BY HAYES & ASSOCIATES, L.L.C. ARE NOT INTENDED TO BE AN EMERGENCY HOTLINE OR SUBSTITUTE FOR CALLING 911 OR OTHER EMERGENCY SERVICE PROVIDERS. IN THE EVENT OF AN EMERGENCY OR TO REPORT IMMEDIATE THREATS TO LIFE OR PROPERTY, YOU SHOULD CALL 911 OR LOCAL EMERGENCY SERVICES. THE FRAUD HOTLINE IS NOT A SUBSTITUTE FOR REPORTING CRIMINAL ACTIVITY TO LAW ENFORCEMENT.**

**ALL SUBSCRIBERS, REPORTING PARTIES, AND USERS ACKNOWLEDGE THAT THE INTENTIONAL MISREPORTING OF ANY INFORMATION IS STRICTLY PROHIBITED, AND THAT THE INTENTIONAL MISUSE OF THIS SERVICE MAY RESULT IN CRIMINAL PROSECUTION AND/OR CIVIL LIABILITY. HAYES & ASSOCIATES, L.L.C. IS NOT RESPONSIBLE AND PROVIDES NO GUARANTEE FOR THE ACCURACY, RELIABILITY, COMPLETENESS, TIMELINESS, OR VALIDITY OF ANY INFORMATION RELATED TO INCIDENTS AND CONCERNS SUBMITTED ANONYMOUSLY AND CONFIDENTIALLY BY THE REPORTING PARTIES AND SUBSEQUENTLY REPORTED TO THE SUBSCRIBER'S DESIGNATED RECIPIENTS.**

**BY ACCESSING, VISITING, USING OR ATTEMPTING TO INTERACT WITH ANY PART OF THIS WEB SITE OR ANY OF HAYES & ASSOCIATES, L.L.C.'S SERVICES (COLLECTIVELY, THE "SERVICES"), YOU AGREE THAT YOU HAVE READ, UNDERSTAND AND AGREE TO BE BOUND BY THESE TERMS. IF YOU DO NOT AGREE TO BE BOUND BY THESE TERMS, DO NOT ACCESS OR USE ANY PART OF THIS WEB SITE. HAYES & ASSOCIATES, L.L.C. RESERVES THE RIGHT, FROM TIME TO TIME, WITH OR WITHOUT NOTICE TO YOU, TO MAKE CHANGES TO THESE TERMS IN ITS SOLE DISCRETION. CONTINUED USE OF ANY PART OF THIS WEB SITE CONSTITUTES YOUR ACCEPTANCE OF SUCH CHANGES.**

## **SUBSCRIBERS**

HAYES & ASSOCIATES, L.L.C. has entered into an agreement with the subscriber to provide an anonymous and confidential third-party method of reporting certain incidents and concerns regarding the subscriber's organization that are self-reported by employees, board members, or others that the subscriber provides with access. The type of incidents and concerns may include, but are not limited to: accounting and financial issues (embezzlement, misappropriations, accounting errors, omissions, misrepresentations, financial statement fraud, internal control problems, bribery, kickbacks, corruption, falsification of contracts/reports/official records/other documents), compliance and ethics reporting (conflicts of interest, self-dealing, misuse of company property, theft of inventory/assets/intellectual property, vandalism, sabotage, ethics violations, misconduct), and human resource matters (discrimination, harassment, workplace violence/retaliation, substance abuse, privacy law compliance, identity theft, security of personal information, unfair labor practices).

HAYES & ASSOCIATES, L.L.C. will receive anonymous reports of incidents or concerns from anonymous reporting parties via the secure website form ([www.yourfraudreport.com](http://www.yourfraudreport.com)) or toll-free number (402-390-2480). HAYES & ASSOCIATES, L.L.C. agrees only to receive and report incidents and concerns to the subscriber's designated recipients via email as received from the reporting parties and will take no action to address the subject matter or ensure the accuracy, reliability, completeness, timeliness, or validity of any information related to incidents and concerns reported through this system. HAYES & ASSOCIATES, L.L.C. will not provide any identifying information of the reporting parties, unless the reporting parties specifically include their identifying information in the report. The subscriber maintains full responsibility for reviewing, investigating, acting, or not acting, based upon the information submitted by the reporting parties.

The subscriber agrees that the only service provided by HAYES & ASSOCIATES, L.L.C. is to receive and report anonymous information related to incidents and concerns provided by reporting parties to the subscriber's designated recipients. Each subscriber, its officers, directors, owners, employees and agents release HAYES & ASSOCIATES, L.L.C. and its respective members, managers, officers, directors, employees, successors, predecessors, or agents and assigns from any and all liability, claims, actions, causes of actions and damages which relate in any way to HAYES & ASSOCIATES, L.L.C. or the subscriber's actions or failures to take action as the result of having received, or been available to receive, information related to any anonymous and confidential incident or concern reported. HAYES & ASSOCIATES, L.L.C. is not a substitute for reporting criminal activity to law enforcement or other federal, state, and local regulatory agencies.

HAYES & ASSOCIATES, L.L.C., its members, managers, officers, directors, employees, successors, predecessors, agents and assigns will not be liable for any loss or injury caused, in whole or in part, by its actions, omissions, or negligence, or for contingencies beyond its control, in procuring, compiling, or delivering information; any errors, omissions, or inaccuracies in the information provided regardless of how caused, or delays or interruptions in delivery of information; or any decision made or action taken or not taken or reliance upon the information furnished. Under no circumstances shall HAYES & ASSOCIATES, L.L.C. be liable for any losses or damages whatsoever, whether in contract, tort or otherwise, from the use of, or reliance on, the information received by the reporting parties. HAYES & ASSOCIATES, L.L.C, its members, managers, officers, directors, employees, successors, predecessors, agents and assigns will not be liable for any incidental, direct, indirect, punitive, actual, consequential, special, and exemplary or other damages, including loss of revenue or income, pain and suffering, emotional distress or similar damages.

Subscribers will pay an annual fee to HAYES & ASSOCIATES, L.L.C. to provide service for a period of one (1) year from the date of the original agreement. Subsequent annual fees and subscriptions will be renewed for additional one (1) year periods and subject to the terms of use and conditions of HAYES & ASSOCIATES, L.L.C. Only subscribers who have paid their annual subscription in full will receive reports submitted by reporting parties. Subscribers are responsible for updating and maintaining the accuracy of their account information by notifying HAYES & ASSOCIATES, L.L.C. of any changes on a timely basis, including, but not limited to, the primary contact information and contact information for up to three (3) designated

individuals that the subscriber self-selects to receive reports submitted to HAYES & ASSOCIATES, L.L.C. (each and collectively, the “Designated Representatives”).

If an incident or concern is submitted to HAYES & ASSOCIATES, L.L.C., an email containing the information as submitted by the reporting parties will be sent to up to three (3) Designated Representatives within two (2) business days. If any of the three (3) Designated Representatives is specifically named in the incident or concern, HAYES & ASSOCIATES, L.L.C. will attempt, but in no way guarantees, to remove those specific individual(s) from the email to the Designated Representatives. The subscriber and Designated Representatives assume full responsibility for ensuring the appropriate parties are informed of the incident or concern. No additional correspondence will be provided to the subscriber regarding incidents or concerns reported. No refunds will be provided for fees paid. Subscribers who have frequent reports submitted may be subject to cancellation or additional fees, at the discretion of HAYES & ASSOCIATES, L.L.C. Subscribers are responsible for communicating reasonable and appropriate use of the service with employees, board members, and others that the subscriber provides with access.

HAYES & ASSOCIATES, L.L.C. will maintain records of incidents and concerns submitted for a period of one (1) year from the date received. Subscriber is responsible for retaining information related to all incidents and concerns received using the service and for responding to any legal inquiries or subpoenas for information arising from the incidents and concerns submitted.

HAYES & ASSOCIATES, L.L.C. is not intended to be used by publicly traded companies, organizations located outside of the United States, or to fulfill an organization’s obligations under federal, state, local, or other regulatory agencies.

Subscribers should read “REPORTING PARTIES AND OTHER USERS” and “PRIVACY POLICY” sections for additional terms and conditions.

## **REPORTING PARTIES AND OTHER USERS**

HAYES & ASSOCIATES, L.L.C. has entered into an agreement with the subscriber to provide an anonymous and confidential third-party method of reporting certain incidents and concerns regarding the subscriber’s organization that are self-reported by employees, board members, or others that the subscriber provides with access. The type of incidents and concerns may include, but are not limited to: accounting and financial issues (embezzlement, misappropriations, accounting errors, omissions, misrepresentations, financial statement fraud, internal control problems, bribery, kickbacks, corruption, falsification of contracts/reports/official records/other documents), compliance and ethics reporting (conflicts of interest, self-dealing, misuse of company property, theft of inventory/assets/intellectual property, vandalism, sabotage, ethics violations, misconduct), and human resource matters (discrimination, sexual harassment, workplace violence/retaliation, substance abuse, privacy law compliance, identity theft, security of personal information, unfair labor practices).

All information submitted by reporting parties and visitors is voluntary. Submitting information constitutes your consent for HAYES & ASSOCIATES, L.L.C. to use the information for the purpose stated herein and indicates to us you are aware of the Privacy Policy provisions.

Unless you identify yourself, all reports received by HAYES & ASSOCIATES, L.L.C. are anonymous. If you wish to remain anonymous, you should not provide any information that may personally identify you. Reports provided to the subscriber will include all information submitted by the reporting parties. HAYES & ASSOCIATES, L.L.C. is not responsible for potential monitoring and/or tracking of information submitted via telephone or internet from within your organization or through equipment provided by your organization.

HAYES & ASSOCIATES, L.L.C. does not investigate or resolve issues or concerns submitted by reporting parties. You understand and acknowledge that the sole obligation of HAYES & ASSOCIATES, L.L.C., to you is to receive your report and deliver via email the information you have submitted to the subscriber's Designated Representatives. Please be advised that the subscriber, and not HAYES & ASSOCIATES, L.L.C., is solely responsible to evaluate the information submitted and to comply with all applicable local, state or federal laws relating to the investigation and protection of the information submitted.

Each reporting party and his or her heirs and successors release HAYES & ASSOCIATES, L.L.C. and its respective members, managers, officers, directors, employees, successors, predecessors, or agents and assigns from any and all liability, claims, actions, causes of actions and damages which relate in any way to HAYES & ASSOCIATES, L.L.C. or the subscriber's actions or failures to take action as the result of having received, or been available to receive, information related to any anonymous and confidential incident or concern reported. HAYES & ASSOCIATES, L.L.C. is not a substitute for reporting criminal activity to law enforcement or other federal, state, and local regulatory agencies.

HAYES & ASSOCIATES, L.L.C. will not be liable for any loss or injury caused, in whole or in part, by its actions, omissions, or negligence, or for contingencies beyond its control, in procuring, compiling, or delivering information; any errors, omissions, or inaccuracies in the information provided regardless of how caused, or delays or interruptions in delivery of information; or any decision made or action taken or not taken or reliance upon the information furnished. Under no circumstances shall HAYES & ASSOCIATES, L.L.C. be liable for any losses or damages whatsoever, whether in contract, tort or otherwise, from the use of, or reliance on, the information received by the reporting parties.

The sites linked to and from the HAYES & ASSOCIATES, L.L.C. website ([www.yourfraudreport.com](http://www.yourfraudreport.com)) are not maintained by HAYES & ASSOCIATES, L.L.C. and therefore HAYES & ASSOCIATES, L.L.C. does not assume any responsibility or liability for any communications or materials available at such linked sites. HAYES & ASSOCIATES, L.L.C. does not intend for the links provided on the website to be referrals or endorsements of the linked entities, and are provided for convenience and reference only.

Reporting parties and other users should read "SUBSCRIBERS" and "PRIVACY POLICY" sections for additional terms and conditions that may apply.

These terms shall be governed and interpreted by the laws of the State of Nebraska, without giving effect to any principles of conflicts of law. The subscribers and the reporting parties and any user specifically consent to personal jurisdiction in Nebraska in connection with any dispute between you and HAYES & ASSOCIATES, L.L.C. arising out of these Terms or pertaining to the subject matter hereof. The parties to these Terms each agree that the exclusive venue for any dispute between the parties arising out of these Terms will be in Omaha, Douglas County, Nebraska. If any part of these Terms is unlawful, void or unenforceable, that part will be deemed severable and will not affect the validity and enforceability of any remaining provisions. You agree that no joint venture, partnership, employment, or agency relationship exists between you and HAYES & ASSOCIATES, L.L.C. as a result of these Terms or your use of this Web Site.

Questions or comments regarding the TERMS OF USE and/or PRIVACY POLICY (should be submitted to HAYES & ASSOCIATES, L.L.C. by mail or e-mail as follows:

Hayes & Associates, L.L.C.  
1015 N. 98<sup>th</sup> Street, Suite 200  
Omaha, NE 68114  
[info@hayes-cpa.com](mailto:info@hayes-cpa.com)

**PLEASE REVIEW THESE TERMS FREQUENTLY FOR UPDATES. WE MAY CHANGE, UPDATE, OR ADD OR REMOVE PROVISIONS OF THESE TERMS AT ANY TIME BY POSTING THE UPDATED TERMS ON OUR SITE. YOUR USE OF OUR SITE AFTER WE HAVE UPDATED THE TERMS SHALL CONSTITUTE YOUR ACCEPTANCE OF ALL OF THE UPDATED TERMS. IF YOU DO NOT AGREE WITH ANY OF THE UPDATED TERMS YOU MUST STOP USING THE SITE.**

## **PRIVACY POLICY**

Hayes & Associates, L.L.C. is committed to protecting the privacy and security of your personal information. This privacy policy covers the website: [www.yourfraudreport.com](http://www.yourfraudreport.com). By visiting or using this website, you consent to the data collection and use practices described in this policy. As with the Terms of Use, the mere act of visiting this website, even without reading the subject legal document, will be viewed as acceptance of the terms contained herein and therein.

Information concerning your computer hardware and software is automatically collected. This information may include your IP address, browser type, domain names, access times and referring website addresses. Hayes & Associates, L.L.C. uses this information to maintain the quality of its service, provide general statistics about website visitors, analyze trends, administer the site, track users' movements around the site, and gather demographic information about our user base as a whole. In addition, we use session ID cookies. These session Cookies are used to make it easier for you to navigate our site. A session ID Cookie expires when you close your browser. Hayes & Associates, L.L.C. does not, however, automatically collect other personal information from reporting parties. Personally identifying information is stored only when a reporting party voluntarily submits the information. Subscriber information, including user names, passwords, and submitted reports, are kept secure on our servers and is only used to assist you in accessing your account as a client.

Hayes & Associates, L.L.C. allows visitors to provide personally identifying information such as name and email address for purposes of inquiry related to our services and subscription. Hayes & Associates, L.L.C. does not sell, rent, lease, trade or share visitors' personal information and communicates only with users who express an interest in receiving e-mails and information from Hayes & Associates, L.L.C.

All communications between [www.yourfraudreport.com](http://www.yourfraudreport.com) and a user's web browser are accomplished using a secure site that does not allow users to transfer or receive confidential information unless they are using a validated encrypted session. Hayes & Associates, L.L.C. may use third parties for Web-based services that include email delivery and storage. Because no method of internet transmission or electronic storage is absolutely secure, Hayes & Associates, L.L.C. cannot guarantee security of your personal information, however, Hayes & Associates, L.L.C. will take reasonable precautions to protect personal information in its possession from loss, misuse and unauthorized access, disclosure, alteration and destruction.

This website contains links to other sites. Please be aware that Hayes & Associates, L.L.C. is not responsible for the privacy practices of such other sites. We encourage users to be aware when they leave this website and to read the privacy statements of each and every website that collects personally identifiable information. This privacy statement applies solely to information collected by Hayes & Associates, L.L.C.

We reserve the right to disclose your personally identifiable information as required by law and when we believe that disclosure is necessary to protect our rights and/or comply with a judicial proceeding, court order, or legal process served on Hayes & Associates, L.L.C.

If you have received unwanted, unsolicited email sent by Hayes & Associates, L.L.C. please forward a copy of that email with your request to be removed to [info@hayes-cpa.com](mailto:info@hayes-cpa.com).

**Please review this policy frequently for updates. Changes to this privacy policy will be posted as they are made. We reserve the right to modify this privacy policy at any time.**