

Whistle Blower Policy

<<<Organization>>> will investigate any possible fraudulent or dishonest use or misuse of resources or property by trustees, staff, or any related party. Anyone found to have engaged in a fraudulent or dishonest conduct is subject to disciplinary action by <<<Organization>>> up to and including dismissal or expulsion, and civil or criminal prosecution when warranted.

All members of the <<<Organization>>> community are encouraged to report possible fraudulent or dishonest conduct (i.e., a whistleblower). An employee should report his or her concerns to a supervisor or manager. If for any reason an employee finds it difficult to report his or her concern to a manager or supervisor, the employee can report it directly to the Chairman of the Board.

Managers or supervisors are required to report suspected fraudulent or dishonest conduct to the Chairman of the Board.

For more information about definitions, rights and responsibilities, procedures, and contacts read the following:

Definitions

Baseless Allegations: allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to internal disciplinary action and /or legal claims by individuals accused of such conduct.

Fraudulent or Dishonest Conduct: a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- forgery or alteration of documents, unauthorized alteration or manipulation of computer files
- fraudulent financial reporting
- pursuit of a benefit or advantage in violation of the <<<Organization>>> s conflict of interest policy
- misappropriation or misuse of <<<Organization>>> resources, such as funds, supplies, or other assets
- authorizing or receiving compensation for goods not received or services not performed
- authorizing or receiving compensation for hours not worked

Whistleblower: an employee who informs a manager, supervisor or the Chairman of the Board about an activity which that person believes to be fraudulent or dishonest.

Rights and Responsibilities

Managers or Supervisors

Managers or supervisors are required to report suspected fraudulent or dishonest conduct to the Chairman of the Board. In addition, managers or supervisors are responsible for maintaining a

system of management controls which detect and deter fraudulent or dishonest conduct. Failure by a manager or supervisor to establish management controls or report misconduct within the scope of this policy may result in adverse personnel action against the manager or supervisor, up to and including dismissal. The Chairman of the Board is available to assist management in establishing management systems and recognizing improper conduct.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- baseless allegations
- premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation
- violations of a person's rights under law

Accordingly, a manager or supervisor faced with a suspected misconduct:

- should not contact the person suspected to further investigate the matter or demand restitution
- should not discuss the case with anyone other than the Chairman of the Board <<<Organization>>>'s legal counsel, the Executive Director (if appropriate), or a duly authorized law enforcement officer
- should direct all inquiries from any attorney retained by the suspected individual to the <<<Organization>>>'s legal counsel
- should direct all inquiries from the media to the <<<Organization>>>'s Executive Director's Office, or in the event the <<<Organization>>>'s Executive Director's Office not being available, to the <<<Organization>>>'s legal counsel.

Whistleblower Protection

The<<<Organization>>> will protect whistleblowers as defined below.

The <<<Organization>>> will use best efforts to protect whistleblowers against retaliation, as described below. It cannot guarantee confidentiality, however, and there is no such thing as an "unofficial" or "off the record" report. The <<<Organization>>> will keep the whistleblower's identity confidential, unless

1. the person agrees to be identified;
2. identification is necessary to allow the <<<Organization>>> or law enforcement officials to investigate or respond effectively to the report;
3. identification is required by law; or
4. the person accused of fraud is entitled to the information as a matter of legal right in disciplinary proceedings.

<<<Organization>>> employees may not retaliate against a whistleblower with the intent or effect of adversely affecting the terms or conditions of employment or enrollment (including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages). Whistleblowers who believe that they have been retaliated against may file a written complaint with the Chairman of the Board. A proven complaint of retaliation shall result in a proper remedy for the person harmed and the initiation of disciplinary action, up to and including dismissal, against the retaliating person. This protection from retaliation is not intended

to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

Whistleblowers must be cautious to avoid baseless allegations (as described earlier in the definitions section of this policy).

Procedures

The Chairman of the Board shall conduct or direct the investigations of all suspected fraudulent or dishonest conduct in consultation with such <<<Organization>>> officials as may be necessary or appropriate at the discretion of the Chairman. Cases involving possible violations of criminal law will be investigated in cooperation with the <<<Organization>>>'s legal counsel.

If the facts reported could be a fraud, the Chairman of the Board will provide the person making the accusation with appropriate information regarding the allegation. If Chairman of the Board determines that fraudulent or dishonest conduct occurred, the appropriate <<<Organization>>> official will initiate disciplinary action in a manner consistent with applicable <<<Organization>>> policy. If it is determined that fraud has not occurred, Chairman of the Board will explain to the person who reported the concern the reason for its determination and advise the person of any other available reporting channels.

This Policy is intended to complement and supplement existing policies and legal requirements. No statement in this Policy is intended to authorize, or to prohibit disciplinary and/or legal action against, a <<<Organization>>> employee who knowing discloses information recognized or designated as confidential under law. Where provisions exist elsewhere under law or <<<Organization>>> policy governing information disclosure rights and obligations, and /or retaliation relative to such disclosures, those shall apply in lieu of those contained in this Policy.

Contacts

Questions related to the interpretation of this policy should be directed to:

CHAIRMAN OF THE BOARD OF TRUSTEES
ADDRESS
PHONE NUMBER

Or the <<<Organization>>> staff at PHONE NUMBER can provide a direct telephone number for the Chairman of the Board upon request.