

#### **IV. Whistleblower Policy**

All current ATS employees are encouraged to report activity that they honestly consider to be improper, dishonest, or in violation of law. ATS is anxious to learn about any such situations and to take whatever corrective action is warranted. The employee is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of activities that should be reported include, but are not limited to: violations of federal, state or local laws; billing for services not performed or for goods not delivered; inaccurate financial reporting; falsification of contracts, reports or records; theft; and embezzlement.

If an employee has knowledge of, or a concern about, improper, dishonest, or illegal activity, the employee is to contact EthicsPoint Reporting System (an independent reporting service), which is responsible for receiving the report and notifying the Audit & Finance Committee. Contact information will be provided.

Protections are provided to employees who make these reports in two important ways -- confidentiality and non-retaliation. All reasonable efforts will be made to maintain the name of the employee as anonymous if desired. If known, every effort will be made to keep the name confidential.

ATS will not retaliate against a current employee who reports what is reasonably believed to be improper, dishonest, or illegal activity. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any employee who believes he/she is being retaliated against must contact the Human Resources Director immediately.

Reporting is encouraged and expected, but only when the employee has a reasonable basis to suspect improper, dishonest, or illegal activity. An employee who intentionally files a false report of wrongdoing will be subject to discipline, up to and including termination.

Employees with any questions regarding this policy should contact the Director of Human Resources.

The Executive Committee or the Board of Directors shall have the authority to modify this Whistleblower Policy. In the case of reported improper, dishonest, or illegal activity, the Audit & Finance Committee shall direct investigative actions.

*Approved by the ATS Board of Directors, September 10, 2005*