

Questions and Answers for Employees

Q. What is EthicsPoint?

EthicsPoint is a comprehensive Internet and telephone based reporting tool that assists management and employees to work together to address fraud, abuse, misconduct, and other violations in the workplace, while helping to cultivate a positive work environment.

Q. May I report using either the Internet or the telephone?

Yes you may. By giving you choices, EthicsPoint helps ensure that employees can file a report in the manner most comfortable or convenient to them.

Q. Why do we need a system like this hotline?

There are several reasons why we need a reporting tool:

1. The hotline has been established, in part, to allow the Grant Thornton Professional Excellence Committee to ensure fairness by overseeing impartial and objective investigations, create a comprehensive compliance program related to performance matters, and ensure that potential misconduct is properly considered by Firm management.
2. Publicly traded companies are required by law (Sarbanes-Oxley Act of 2002) to have an anonymous reporting system to address accounting and auditing misconduct. This requirement is consistent with good practice for our own employees, and presents a strong rationale to provide a tool for outsiders to report potential abuses at client companies.
3. Reporting "hotlines" have proven to be an effective tool in reducing losses and helping to protect corporate financial strength.
4. By establishing open channels of communication, we are inviting you to participate in improving the Firm and helping to create a safe and ethical environment.

Q. Does management really want me to report?

We certainly do. In fact, we *need* you to report. You know what is going on in the Firm - both good and bad. You may have initial knowledge of an activity that may be cause for concern. Your reporting can minimize the potential negative impact on the Firm and its people. Also, offering positive input may help identify issues that can improve corporate culture and performance.

Q. Why should I report what I know?

We all have the right to work in a positive environment, and with that right comes the responsibility of acting in an ethical manner and letting the appropriate people know if someone is not acting appropriately. By working together, we can maintain a healthy and productive environment. Corporate misconduct can threaten the livelihood of an entire company.

Q. What type of situations should I report?

The hotline is a communications tool providing an avenue for sharing information of any kind.

Q. If I see a violation, shouldn't I just report it to my manager, security, or human resources and let them deal with it?

You certainly can, but there are several good reasons why you should use the hotline as well. First, the hotline ensures that your report gets to the appropriate people, who have broader experience in these matters, in a timely manner. That may or may not happen if you simply

report something to your manager, especially when dealing with issues not under his/her control. More importantly, reports can be filed anonymously, if you so choose, and all report information is secure and held in the strictest confidence.

Q. It is my understanding that any report I send from a company computer generates a server log that shows every web-site that my PC connects with. Won't this log identify me as a report originator?

The hotline does not generate or maintain any internal connection logs with IP addresses, so no information linking your PC to the hotline is available. Also, fewer than 12% of reports are generated during business hours. Most people prefer to report from the comfort of their home after hours and on the weekend.

Q. Isn't this just a "Big Brother" program making everyone suspicious of everyone else?

Absolutely not - the hotline system concentrates on being a positive aspect of the overall corporate culture, and allows employees to partner with management to assure a safe, secure and ethical workplace. We encourage you to use the system to seek guidance on ethical dilemmas, provide positive suggestions, or communicate a concern. Effective communication is the lifeblood of any organization and the hotline is a great way to enhance that communication.

Q. I am aware of some individuals involved with unethical conduct, but it doesn't affect me. Why should I bother reporting it?

All unethical conduct, at any level, ultimately hurts the company and all its employees, including you. You only have to consider what happened in recent corporate scandals to see disastrous effects that a seemingly harmless lapse in ethics can have on an otherwise healthy company. So if you know of any incidents of misconduct or ethical violations, you should consider it your duty to yourself and your coworkers to report it.

Q. I am not sure what I have observed or heard is a violation of company policy, or involves unethical conduct, but it just does not look right to me. What should I do?

File a report. EthicsPoint can help you prepare and file your report so it can be properly understood. We'd rather you reported a situation that turned out to be harmless than let possible unethical behavior go unchecked because you weren't sure.

Q. Where do these reports go? Who can access them?

Reports are entered directly on the EthicsPoint secure server to prevent any possible breach in security. EthicsPoint makes these reports available only to specific individuals within the company who are charged with evaluating the type of violation and location of the incident. Each of these report recipients has had training in keeping these reports in the utmost confidence. The EthicsPoint system and staff are trained and committed to ensure that no report is ever shared with implicated parties, their peers, or subordinates.

Q. What if my boss or other managers are involved in a violation? Won't they get the report and possibly start a cover-up?

The EthicsPoint system and report distribution are designed so that no report is ever shared with any person who is implicated in the conduct, their peers or their subordinates. This will help to eliminate cover-ups by any implicated individual.

Q. What if I remember something important about the incident after I filed the report? Or what if the company has further questions for me concerning my report?

When you file a report at the EthicsPoint Web site or via a toll-free number, you receive a unique user name and are asked to choose a password. You can return to the EthicsPoint system again either by Internet or telephone and access the original report to answer questions posed by a Firm representative and add further information that will help resolve open issues. We strongly suggest that you return to the site in the time specified to answer any questions. This can result in an “anonymous dialogue” where situations are not only identified but can be resolved, no matter how complex.

Q. Are these follow-on reports as secure as the first one?

All correspondences are held in the same confidence as the initial report, whether you have chosen to reveal your name or to remain anonymous.

Q. What if I want to be identified with my report?

There is a section in the report for identifying yourself, if you wish. In many situations any potential investigation of the circumstances you have reported can only be effective if you disclose your identity. However, confidentiality will still be maintained to the extent possible as the Firm has made clear in its Professional Excellence Committee procedures.

Q. Can I still file a report if I don't have access to the Internet?

You can file a report from any computer that can access the Internet. You can file from home. Many public locations, including the public library, have Internet computers. If you don't have access, or are uncomfortable using a computer, you can call the toll-free hotline **866-739-4134** which is available 24 hours a day, 365 days a year.

Q. Is the telephone toll-free hotline confidential and anonymous?

Yes. You will be asked to provide the same information that you would provide in an Internet-based report, and an interviewer will type your responses into the EthicsPoint Web site. These reports have the same security and confidentiality measures applied to them during delivery.