

# WC-145: Whistleblower

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Supersedes: N/A

## PURPOSE

The Corporation's Code of Ethics ("Code") requires officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Corporation, everyone must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

A whistleblower as defined by this policy is an employee of the Corporation who reports an activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state, or local laws; billing for services not performed, misuse of restricted/non restricted funds; and other fraudulent financial reporting.

## GUIDELINES

### A. Reporting Responsibility

It is the responsibility of all employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy. Employees with any questions regarding this policy should contact the Human Resources Department.

### B. No Retaliation

The Corporation will not retaliate against a whistleblower. This includes, but is not limited to, protection from harassment or retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation. Any whistleblower who believes he/she is being retaliated against must contact the Vice President of Human Resources immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

### C. Reporting Violations

The Code addresses the Corporation's open door policy and suggests that employees share

their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if the employee is not comfortable speaking with their supervisor or they are not satisfied with their supervisor's response, they should report their concerns to their department head, senior management team member or a member of Human Resources. Supervisors and managers are required to promptly report suspected violations of the Code to the Vice President of Human Resources who has specific and exclusive responsibility to investigate all reported violations and coordinate corrective action. For suspected fraud, or when the employee is not satisfied or uncomfortable with following the Corporation's open door policy, individuals should contact the Vice President of Human Resources directly.

**D. Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or intentionally to be false will be viewed as a serious disciplinary offense and may lead to disciplinary action leading up to and including termination.

**E. Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

**F. Handling of Reported Violations**

The Vice President of Human Resources will notify the sender and acknowledge receipt of the reported violation or suspected violation within a reasonable business period. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

**G. Compliance Officer**

The Corporation's Vice President of Human Resources is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, shall advise the CEO and/or the Board of Directors..

**H. Accounting and Auditing Matters**

The Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Vice President of Human Resources shall immediately notify the Board of Directors of any such complaint and work with the Board until the matter is resolved.