

East Central Area Literacy Council Whistle Blower Policy

General

East Central Area (ECA) Literacy Council's Conflict of Interest Statement (Statement) requires directors, 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 ECA Literacy Council, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to comply with the Statement and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. 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 ECA Literacy Council prior to seeking resolution outside ECA Literacy Council.

Reporting Violations

The Statement 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 you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Conflict of Interest Statement to the ECA Literacy Council's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following ECA Literacy Council's policy, individuals should contact the ECA Literacy Council's Compliance Officer directly.

Compliance Officer

ECA Literacy Council's Compliance Officer is responsible for investigation and resolving all reported complaints and allegations concerning violations of the Statement and, at his/her discretion, shall advise the Executive Director and/or the Audit Committee. The Compliance Officer has direct access to the Audit Committee of the

Board of Directors and is required to report to the Audit Committee at least annually on compliance activity. ECA Literacy Council's Compliance Officer is the chair of the Audit Committee.

Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

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

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.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Oversight

The Whistleblower Policy is monitored by the Audit Committee which has the ability to consult outside advisors and appoint an investigating officer as deemed appropriate. This is in full acknowledgement that the Area has its own grievance policies for employees that may take precedence for employees in personnel matters which may be addressed by the Department of Human Resources. Discretion will be required in determining which channels to employ. The President of the Literacy Council and the Chairman of the Audit Committee may be involved along with the Area President, who has final appeal authority to the Area Board of Trustees.