

# Whistleblower Policy and Procedures

## Purpose

The Finance Committee (the "Finance Committee") of WIRE-Net (the "Organization") has recommended that the organization establish formal procedures for (a) the receipt, retention and treatment of complaints received by the Organization regarding accounting, internal accounting controls, or auditing matters, (b) the submission of concerns regarding questionable accounting or Auditing matters by employees of the Organization on a confidential and anonymous basis, (c) reporting suspected violations of law by the organization, and (d) identifying potential violations of the Organization's policies, including the policies contained in the Organization's Policies and Procedures manual.

The Organization is committed to establishing best practices to comply with all applicable accounting standards, accounting controls finance practices, laws and policies. Accordingly, in order to facilitate the reporting of concerns and complaints, the Organization's Board of Directors has adopted the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or Auditing matters, including concerns regarding questionable accounting or Auditing matters (collectively, "Accounting Matters") as well as complaints regarding suspected violations of law the Organization's non-accounting policies (collectively, "Non Accounting Matters") and (2) the submission by employees of the Organization, on a confidential and anonymous basis, of concerns regarding Accounting Matters or Non Accounting Matters.

## Process administration and oversight

This policy is administered by the Organization's President & Executive Director, is overseen by the Finance Committee and is approved by the Organization's Board of Directors.

## Submission of employee complaints

Employees with concerns regarding Accounting Matters or Non-Accounting Matters may report their concerns to the Organization's President & Executive Director, any other officer of the Organization or any member of the Board of Directors. Employees electing to report to the President & Executive Director may forward such complaints on a confidential or anonymous basis to John Colm through regular mail, voice mail or electronic mail, as follows:

Mr. John C. Colm  
Confidential  
WIRE-Net  
4855 West 130th Street, Suite 1  
Cleveland, OH 44135-5137  
216.588.1445  
[JColm@wire-net.org](mailto:JColm@wire-net.org)

In the event that an employee desires to report his or her concern to a member of the Board of Directors who also serves on the Finance Committee, the employee may submit the issue on a confidential or anonymous basis to through regular mail, electronic mail, or voicemail to:

David McCarthy  
Rea & Associates  
694 E. Washington Street  
Medina, OH 44256  
330.722.8222  
[david.mccarthy@reacpa.com](mailto:david.mccarthy@reacpa.com)

## **Scope of matters covered by this policy**

This policy addresses complaints or concerns relating to any (i) questionable accounting or Auditing matters or (ii) violations of the Organization's non-financial policies, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation or review of any financial statement of the Organization;
- fraud or deliberate error in the recording and maintaining of financial records of the Organization;
- deficiencies in or noncompliance with the Organization's internal financial controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or finance reports of the Organization;
- deviation from full and fair reporting of the Organization's financial condition,
- violations of the Organization's non-financial policies, including the policies contained in the Organizations' Policies and Procedure Manuals,
- retaliation against any person employed by the Organization for reporting a concern or suspected violation in good faith, or
- violation or noncompliance with any applicable law, regulation, ordinance or directive.

## **Treatment of complaints**

- The Organization shall promptly forward to the Executive Committee of the Board of Directors any complaints that it has received regarding Accounting Matters or Non-Accounting Matters.
- Complaints relating to Accounting Matters or Non-Accounting Matters will be reviewed under Executive Committee direction and oversight by the Chair of the Executive Committee, or such other persons as the Executive Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Executive Committee.
- The Organization will not discharge, demote, fail to promote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters, Non-Accounting Matters or otherwise.

## **Reporting and retention of complaints and investigation**

The President & Executive Director of the Organization (in conjunction with the Executive Committee) will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Executive Committee.