



Whistle Blowers Policy

Approved Feb. 21, 2012

General

Karl G. Maeser Preparatory Academy's (Maeser) Code of Ethics and Conduct ("Code") require directors, administration, faculty and staff to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Maeser, 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, administration, faculty, and staff to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

No Retaliation

No director, administrator, faculty or staff member 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 the school prior to seeking resolution outside the school.

Reporting Violations

The Code addresses Maeser'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 direct 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 to the Director, Human Resources representative or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Director, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following Maeser's open door policy, individuals should contact the Director or Human Resource representative directly.

Compliance Officer

Maeser's Director is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, shall advise the Board of Directors. The Director has direct access to the board of directors and is required to report to the Board at least annually on compliance activity.

Accounting and Auditing

Maeser's Compliance Officer shall immediately notify the Audit Committee/Finance Committee of any concerns or complaints regarding corporate accounting practices, internal controls or auditing, 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 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 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 Director 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.