

## WHISTLEBLOWER POLICY

Home at Heart is committed to the highest possible ethical and legal standards of business conduct. Home at Heart requires that its employees observe the same high standards of business and personal ethics in the conduct of their duties and responsibilities. This policy aims to provide an avenue for employees to raise concerns regarding questionable accounting matters with the assurance that there will be no reprisals for whistle-blowing in good faith.

This Whistleblower Policy is intended to cover concerns or complaints relating to any questionable accounting matters related to Home at Heart. It is the responsibility of employees to report suspected violations to the GM, including, but not limited to, the following:

- Fraud or deliberate material error in the preparation, evaluation, review or audit of any financial statement.
- Fraud or deliberate error material in the recording and maintaining of financial records.
- Material deficiencies in or noncompliance with internal accounting controls.
- Misrepresentation or false statement regarding a material matter contained in financial records, financial reports or audit reports.
- Actions that constitute gross misdemeanors or felonies or otherwise amount to serious improper conduct.

### *Reporting a Concern*

The whistle-blowing procedures are intended to be used for important and sensitive accounting matters, as outlined above. Serious concerns should be reported in one of the following ways:

- Home at Heart maintains an open door policy and employees are encouraged to bring their questions, concerns, suggestions or complaints to their immediate supervisors.
- If a complainant is not comfortable speaking with their immediate supervisor or is not satisfied with their response, they may call a Home at Heart hearing with up to two (2) other employees to present verified facts to the GM. Although an employee is not expected to prove the truth of an allegation, the employee must demonstrate that there are sufficient grounds for concern.

### *Complaint Handling*

The action taken will depend on the nature of the concern. Initial inquiries will be made by the appropriate Employees to determine whether an investigation is appropriate and what form it should take. Some concerns may be resolved by agreed action without need for investigation. The complainant will be given the opportunity to receive follow up on their concern. Further information may be required from the complainant to complete the investigation. Subject to legal constraints, the complainant will receive information about the outcome of the investigation.

### *Safeguards*

- Any retaliation against the complainant, including harassment or victimization, is prohibited and will not be tolerated.
- Home at Heart will endeavor to keep complaints confidential, consistent with the need to investigate the complaint (including any necessary legal action).
- False, malicious or bad faith allegations may result in disciplinary action.

### *Reporting and Retention*

Home at Heart will maintain a log of all concerns or complaints, tracking their receipt, investigation and resolution. The log, copies of all complaints and related materials will be maintained by Home at Heart for seven (7) years after the incident in question occurred.

### *Violations*

Violations of this policy will not be tolerated. Consequences for such violations may include disciplinary action up to and including termination of employment. Individuals who have willfully failed to report known violations will also be subject to disciplinary action up to and including termination of employment.

### *Reporting Violations*

Any person who believes that a provision of this Chapter 4 has been or will be violated should promptly report any such violations or possible violation to: Bruce Emmel, 221 3<sup>rd</sup> AVE SW, P.O. Box 183, Clearbrook, MN 56634, 218-776-3508.