

Wabash Valley Goodwill Industries, Inc.
Whistleblower Policy

The whistleblower provisions of the Sarbanes-Oxley Act¹ provide additional whistleblower protections to individuals who report complaints about questionable accounting or auditing matters. Wabash Valley Goodwill Industries, Inc. is committed to ensuring that an environment exists for employees to report suspected violations of the law or fraud. Wabash Valley Goodwill Industries, Inc. has set up a mechanism to ensure that complaints are investigated in a timely manner and an employee bringing a complaint is free from retaliation.

Wabash Valley Goodwill Industries, Inc. is dedicated to the fair and accurate accounting of financial matters of Wabash Valley Goodwill Industries, Inc. and expects all employees to act in accordance with the highest ethical standards in the performance of their duties on behalf of Wabash Valley Goodwill Industries, Inc. Wabash Valley Goodwill Industries, Inc. relies on all of its employees to abide by the intent and spirit of this policy and to report any suspected violations of this policy or other questionable financial, accounting or audit matters or potential legal violations of state and/or federal laws without fear of retaliation.

Wabash Valley Goodwill Industries, Inc. has established the following procedures for the confidential, anonymous submissions of concerns or complaints by employees regarding questionable ethical, business, accounting, or auditing matters:

Filing a Complaint:

Any employee who has complaints or concerns with respect to ethical behavior, accounting controls, auditing matters, violations of state or federal laws or policies of Wabash Valley Goodwill Industries, Inc. is strongly encouraged to report such a complaint or concern to Wabash Valley Goodwill Industries, Inc. Finance/Audit Committee. Such submissions may be directed to the attention of the Finance/Audit Committee or any member of the Finance/Audit Committee.

To file a complaint or concern to the Finance/Audit Committee, an individual should provide details in writing to the Chair of the Finance/Audit Committee or a member of the Finance/Audit Committee by sending information to:

Chair of the Goodwill Finance/Audit Committee
Santhana Naidu
124 Phoenix
Terre Haute, IN 47803
E-mail to:
ChairFinanceAuditCommittee@wvgoodwill.org

¹ Whistleblower protection provisions of the Sarbanes-Oxley Act (18 U.S.C. § 1514A) state that no publicly traded company, or its officers, or employees may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee because the employee has provided information of possible wrongdoing. The Act also states that a system for reporting alleged misconduct should be established. Wabash Valley Goodwill Industries, Inc. intends to implement the requirements of this provision of the Act.

As many details as possible should be included with the complaint, such as a description of the questionable activity, the names of the individuals involved, the names of possible witnesses, dates, times, places, and any other available details. Wabash Valley Goodwill Industries, Inc. encourages any employee to come forward with information. Retaliation is prohibited against the individual bringing the complaint or concern to the Finance/Audit Committee. However, any individual should feel free to report the complaint anonymously and confidentiality will be protected.

Supervisors and managers who receive such complaints must consult with the Finance/Audit Committee prior to taking action. The Finance/Audit Committee has the authority and responsibility for undertaking the investigation; the Finance/Audit Committee handles the complaints relating to ethical or accounting practices.

Investigating a Complaint:

The Finance/Audit Committee will oversee the intake and response to complaints. The Finance/Audit Committee will fully evaluate and investigate the allegations of misconduct as expeditiously as possible. Individuals should avoid making false statements and not engage in any activity that is either unlawful or unreasonable. If the Finance/Audit Committee determines the complaint is outside the scope of the Finance/Audit Committee's responsibility, it will refer the complaint to legal counsel for investigation.

Responding to a Complaint:

Complaints will be addressed in a timely manner, and the individual bringing a complaint before the Finance/Audit Committee will receive a response. The Finance/Audit Committee will maintain a record of all such complaints and concerns, along with the investigative outcomes, on a confidential basis. Individuals bringing a complaint should in good faith participate in any subsequent procedures necessary to investigate the complaint. At the conclusion of any investigation or proceeding, the outcome will be communicated to the individual bringing the complaint.

Ensuring a Non-Retaliation Policy:

Wabash Valley Goodwill Industries, Inc. will not retaliate or take part in any form of reprisal against the individual bringing the complaint. Any such retaliation is prohibited. Employees who believe they may have been subject to retaliation should report such suspected retaliation to the Finance/Audit Committee in the same manner described above for the purpose of reporting questionable activity.

Any questions about this policy should be directed to the Chair of the Finance/Audit Committee. Nothing in this policy pre-empts applicable state or federal statutes governing whistleblowers.

Reviewed 07-05

Revised 03-07

Revised 03-09

Revised 04-16

Reviewed 04-19