

PROMISE ACADEMY
WHISTLEBLOWER AND FRAUD REPORTING POLICY

WHISTLEBLOWING

The Board of Directors expects all contractors, school employees, directors, officers, and officials to observe high standards of business and personal ethics and comply with ethical and legal requirements of their position. The Board encourages contractors and employees to report wrongdoing that occurs at the School, including any illegal activity or the misuse of School assets.

In addition, every employee who becomes aware during the course of his/her employment of a violation of any state or federal statute or any ordinance or regulation of a political subdivision that the employee's employer has the authority to correct, and that the employee reasonably believes is a criminal offense that is likely to cause either an imminent risk of physical harm to persons or a hazard to public safety, is a felony, or an improper solicitation for a contribution, must orally notify his or her supervisor or other responsible officer of the employee's employer of the violation and subsequently file a written report with the supervisor or officer that provides sufficient detail to identify and describe the violation.

If the employer does not correct the violation or make a reasonable and good faith effort to correct the violation within twenty-four hours after the oral notification or the receipt of the report, whichever is earlier, the employee may file a written report that provides sufficient detail to identify and describe the violation with the prosecuting authority of the county or municipal corporation where the violation occurred, with a peace officer, with the inspector general if the violation is within the inspector general's jurisdiction, or with any other appropriate public official or agency that has regulatory authority over the employer and the industry, trade or business in which the employer is engaged.

If the employee makes a report, the employer, within 24 hours after the oral notification was made or report was received, or by the close of business on the next regular business day following the day the oral notification or report was received, whichever is later, shall notify the employee in writing of any effort of the employer to correct the alleged violation or hazard, or of the absence of the alleged violation or hazard.

If an employee becomes aware in the course of his/her employment of a violation of R.C. 3704 (Air Pollution Control), 3734 (Solid and Hazardous Wastes), 6109 (Safe Drinking Water) or 6111 (Water Pollution Control) that is a criminal offense, the employee directly may notify either orally or in writing any appropriate public official or agency that has regulatory authority over the employer and the industry, trade, or business in which the employer is engaged.

If an employee becomes aware in the course of his/her employment of a violation by a fellow employee of any state or federal statute, any ordinance or regulation of a political

subdivision, or any work rule or company policy of the employees employer, and the employee reasonably believes that this violation is a criminal offense that is likely to cause an imminent risk of physical harm to persons or hazard to public health or safety, a felony, or an improper solicitation for a contribution, the employee orally shall notify his/her supervisor or other responsible officer of the employee's employer of the violation and shall subsequently file with that supervisor or officer a written report that provides sufficient detail to identify and describe the violation.

No employer shall take any disciplinary or retaliatory action against the employee for making any report in accordance with this policy or having made inquiry or taken any other action to ensure the accuracy of any reported information provided the employee has made a reasonable good faith effort to determine the accuracy of any information reported. If the employee fails to make a reasonable good faith effort, he/she may be subject to disciplinary action.

FRAUD REPORTING

The Auditor of State has established a system for reporting fraud, including misuse and misappropriation of public money, by a public office or public official. Reports to the Auditor of State may be made through the Auditor of State fraud reporting system which allows all Ohio citizens, including public employees the opportunity to make anonymous complaints through a toll free number, the Auditor of State's website, or through the United State mail. The Auditor of State's fraud contact information is:

Telephone: 1-866-FRAUD OH (1-866-372-8362)

U.S.Mail: Ohio Auditor of State's Office
Special Investigations Unit
88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43215

Web: www.ohioauditor.com

Each new employee of the Board of Directors shall confirm receipt of this information within thirty days after beginning their employment by completing the attached acknowledgement form.

Acknowledgement of receipt of Auditor of State fraud reporting system information

Pursuant to Ohio Revised Code 117.103(B)(1), a public office shall provide information about the Ohio fraud-reporting system and the means of reporting fraud to each new employee upon employment with the public office.

Each new employee has thirty days after beginning employment to confirm receipt of this information.

By signing below you are acknowledging (insert public employer) provided you information about the fraud-reporting system as described by Section 117.103(A) of the Revised Code, and that you read and understand the information provided. You are also acknowledging you have received and read the information regarding Section 124.341 of the Revised Code and the protections you are provided as a classified or unclassified employee if you use the before-mentioned fraud reporting system.

I _____, have read the information provided by my employer regarding the fraud-reporting system operated by the Ohio Auditor of State's office. I further state that the undersigned signature acknowledges receipt of this information.

PRINT NAME, TITLE, AND DEPARTMENT

PLEASE SIGN NAME