



Lighting the Path Enterprises Whistleblower Protection Policy

Lighting the Path Enterprises (LTP) requires directors, officers, employees and long-term volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Lighting the Path Enterprises, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and other community members to raise serious concerns internally so that Lighting the Path Enterprises can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, and employees to report concerns about violations of LTP's code of ethics or suspected violations of law or regulations that govern LTP's operations.

No Retaliation

It is contrary to the values of LTP for anyone to retaliate against any board member, officer, employee or other community member who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of LTP. An employee who retaliates against someone who has reported a violation in good faith is subject to disciplinary action up to and including termination of employment. Disciplinary actions for any director or officer shall be handled in accordance with the bylaws of LTP.

Reporting Procedure

LTP has an open door policy and encourages employees and other members of the community to share their questions, concerns, suggestions or complaints with their supervisor. If an employee or other community member is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, they are encouraged to speak with the CEO. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to LTP's CEO, who has the responsibility to investigate all reported complaints. Employees with

concerns or complaints may also submit their concerns in writing directly to their supervisor, or the President, or the Chair of the Board or LTP's CEO.

Accounting and Auditing Matters

LTP's CEO shall immediately notify the Treasurer of any concerns or complaint 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 written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. 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. 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

LTP's CEO will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Policy adopted by the Board of Directors on 7/30/13

Revision History: