

Adopted by the Board of Directors on 9/3/2009

Organization Whistleblower Policy

General

Directors, other volunteers, and employees of the Philadelphia Public Access Corporation are expected to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Philadelphia Public Access Corporation Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

Reporting Responsibility

Each director, volunteer, and employee of Philadelphia Public Access Corporation has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of any corporate standards or procedures.

Authority of Finance Committee

All reported Concerns will be forwarded to the Finance Committee in accordance with the procedures set forth herein. The Finance Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

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Reporting Concerns

Employees

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Treasurer. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Treasurer.

If the Concern was reported verbally to the Board Chair, the reporting individual, with assistance from the Board Chair, shall reduce the Concern to writing. The Board Chair is required to promptly report to the Treasurer, who has specific and exclusive responsibility to investigate all Concerns. If the Board Chair, for any reason, does not promptly forward the Treasurer, the reporting individual should directly report the Concern to the Treasurer. Contact information for the Treasurer may be obtained through the Administrative Office. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Board Chair.

Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Board Chair. Contact information for the Board Chair may be obtained from the Administrative Office.

Handling of Reported Violations

The Finance Committee shall address all reported Concerns. The Treasurer shall immediately notify the Finance Committee, the Board Chair, and the Executive Director. Treasurer will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Treasurer and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Finance Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the standard procedures. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the

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foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.