

Whistleblower Policy for Ysleta Lutheran Mission Human Care

updated: November 18, 2008

Directors, officers and employees are required to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

The Whistleblower Policy is intended to cover serious concerns that could have a large impact on Ysleta Lutheran Mission Human Care. The following are examples of actions or behavior that should be reported:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement or accounting records of the Organization;
- Stealing or misappropriation of the Organization or its customers funds or assets;
- Violations of laws, regulations, or Organization policy, including the Code of Ethics and Business Conduct;
- Deficiencies in or non-compliance with our Internal Controls; or Serious improper conduct.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to comply with policies and law and to report violations or suspected violations in accordance with this Whistleblower Policy.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. 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.

No Retaliation

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization rather than seeking resolution outside the Organization.

Reporting Violations

The Code suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern.

However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with anyone in management whom you are comfortable in approaching. Directors or officers are required to report suspected violations of the Code to the Audit Committee Chair.

Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Audit Committee Chair shall work with the Audit Committee until the matter is resolved.

Investigation and Resolution of Complaints

All reports will receive immediate attention and if appropriate, an investigation will commence as soon as practical based on the risk assessment and exposure. Subject to legal constraints, the complainant will receive information about the resolution of any investigations.

=====**END WHISTLEBLOWER**
POLICY=====