

STOKES PARTNERSHIP FOR CHILDREN

Whistleblower Protection

SPC requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of SPC and the Smart Start mission, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. This policy statement has been adopted by the SPC Board of Directors to establish procedures under which employees and others may report to SPC good faith complaints and concerns regarding the practices of SPC.

NO RETALIATION

No director, officer or employee who in good faith reports a violation of any applicable law, regulation or required accounting principle, shall suffer harassment, retaliation or adverse employment consequences. All directors, officers, employees or agents of SPC are prohibited from engaging in any such retaliatory action. 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. If an employee believes that he or she has been the subject of retaliatory action, the employee should immediately report those facts to the Executive Director, or if he or she is not comfortable speaking with the Executive Director, with the Chair of the SPC Board of Directors.

REPORTING VIOLATIONS

This Whistleblower Protection Policy is intended to encourage and enable employees and others to raise serious concerns within our organization prior to seeking resolution outside our organization. Employees should 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 the Executive Director or anyone serving as a member of the SPC Board of Directors. All such reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Supervisors are required to report suspected violations of applicable laws, regulations, or questionable accounting or auditing matters to the Executive Director, who has specific responsibility to investigate all reported violations and take appropriate actions consistent with approved policy. For suspected fraud, or when you are not satisfied or uncomfortable with contacting the above, individuals should contact the Chair of the SPC Board of Directors.

ACTING IN GOOD FAITH

Anyone filing a complaint concerning a violation or suspected violation of applicable laws, regulations or required accounting principles 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.