

Attachment IV

Bridges to Learning, Inc.

Whistle Blower Policy

General

Bridges to Learning, Inc., 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 Bridges to Learning, Inc., we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

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

No Retaliation

No director, officer, or employee who in good faith reports an ethics violation 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 or membership on the board. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within Bridges to Learning, Inc., prior to seeking resolution outside Bridges to Learning, Inc.

Reporting Violations

Bridges to Learning, Inc. has an open door policy and 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 an employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, employees are encouraged to speak with someone in the Human Resources Department, or anyone in management whom you are comfortable in approaching, or the board chair. Supervisors and managers are required to report suspected ethics violations to the Bridges to Learning, Inc.'s Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. The Bridges to Learning, Inc.'s Compliance Officer may also be contacted directly.

Compliance Officer

The Bridges to Learning, Inc.'s Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the Executive Director, the board chair, or the audit committee. The Compliance Officer has direct access to the audit committee of the board of directors and is required to report to the audit committee at least annually on compliance activity.

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 Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a 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 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.

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Handling of Reported Violations

The Compliance Officer will notify the sender by acknowledging receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Audit Committee Compliance Officer:

Until such time as Bridges to Learning, Inc. reaches a level of employment that requires a formal compliance officer the de facto compliance officer will be the Chair of Bridges to Learning, Inc..

{TBD}

{Organization}

{Contact information}

{Organization's name} Management Staff

{TBD}

Policy Approved by the Bridges to Learning, Inc.'s Board of Directors on 12/19/2010.