Board Approval 08/22/08 ***/s/ Jack Bush Chairman***	***No.:*** **B. 8.0** ***Subject:*** **Whistleblower Policy**

WHISTLEBLOWER POLICY

Every member of the board (the "Board') of the County of Lewis Industrial Development Agency (the "Agency") and all officer and employees thereof, in the performance of their duties shall conduct themselves with honesty and integrity and observe the highest standards of business and personal ethics as set forth in the Code of Ethics of the Agency (the "Code').

Employees, board members, consultants and agents are encouraged to report suspected acts of Ethical, Fraudulent, or Dishonest Conduct by an employee, board member or agent of the Agency.

Ethical, Fraudulent, or Dishonest Conduct: The act of wrongdoing, misconduct, malfeasance or other inappropriate behavior by an employee, board member or agent of the Agency, including a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- Forgery or alteration of documents;
- Unauthorized alteration or manipulation of computer files;
- Fraudulent financial reporting;
- Violation of the Agency's Policies & Procedures
- Misappropriation or misuse of the Agency's resources, such as funds, supplies, or other assets;
- Authorizing or receiving compensation for goods not received or services not performed;
- Authorizing or receiving compensation for hours not worked; and
- The violation of any Law, Rule or Regulation

Each member, officer or employee is responsible to report any violation (whether suspected or known) to the Agency's Executive Director. If for any reason a person finds it difficult to report his or her concerns to the Executive Director, the person may report the concerns directly to the Board's Chairman or if needed to any board member. Reports of violations will be kept confidential to the extent possible. No individual, regardless of their position with the Agency, will be subject to any retaliation for making a good faith claim and, any employee who chooses to retaliate against someone who has reported a violation shall be subject to disciplinary action which may include termination of employment. Regardless, any claim of retaliation will be taken and treated seriously and irrespective of the outcome of the initial compliant, will be treated as a separate offense.

Whistleblowers must be cautious to avoid baseless allegations. The Executive Director is responsible for immediately informing the Board Chair and, if appropriate the Agency's counsel who shall investigate and handle the claim in a timely manner.