CENTER FOR WORK EDUCATION AND EMPLOYMENT  
(“CWEE”)  
WHISTLEBLOWER POLICY AND PROCEDURES

CWEE requires its directors, officers and employees to comply with applicable laws, rules and regulations and to observe a high standard of business and personal ethics in the conduct of their duties and responsibilities. To this end, CWEE has promulgated this Whistleblower Policy to encourage directors, officers and employees to report their concerns regarding financial, accounting and auditing matters, unethical conduct, as well as any other known of suspected misconduct. Among the items that should be reported are:

A. Questionable accounting or auditing matters, including,

1. fraud or error in the preparation, evaluation, review or audit of any CWEE financial statement;
2. fraud or error in the recording and maintaining of CWEE’s financial records;
3. deficiencies in or noncompliance with CWEE’s internal accounting controls or procedures;
4. misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in CWEE’s financial records, financial reports or audit reports;
5. deviation from full and fair reporting of CWEE’s financial condition.

B. Violations, including violations of,

1. applicable laws, rules and regulations;
2. any other policy or procedure established by CWEE.

No director, officer or employee who in good faith submits a report regarding questionable accounting or auditing matters or violations shall suffer harassment, retaliation or adverse employment/relationships consequence. Anyone who harasses or retaliates against someone who has submitted a report in good faith will be subject to discipline up to and including termination of employment or other relationship with CWEE. Conversely, anyone filing a report must be acting in good faith and have reasonable grounds for believing the information contained in the report indicates a questionable accounting or auditing matter or a violation. Any allegations in a report that cannot be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Any director, officer or employee may submit a report expressing their good faith concerns regarding questionable accounting or auditing matters or violations. The report
shall be in writing and forwarded to the Chairman of the Board’s office in a sealed envelope labeled with a legend such as: “To be opened by the Finance and Audit Committee only. Submitted pursuant to the Whistleblower Policy adopted by the Finance and Audit Committee.” The report may be submitted on a confidential basis or may be submitted anonymously. If the person submitting the report would like to discuss any matter with the Finance and Audit Committee, that person should indicate this in the report and include a telephone number at which he or she might be contacted if the Finance and Audit Committee deems it appropriate. All reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Following the receipt of any report submitted hereunder, the Finance and Audit Committee will investigate each matter so reported and take, or recommend that CWE’s Board of Directors take, appropriate action. The Finance and Audit Committee may enlist employees of CWE and/or outside counsel, accounting or other advisors, as appropriate, to conduct any investigation. In conducting any investigation, the Finance and Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the person submitting the report.

The Finance and Audit Committee will maintain a log of all reports submitted, tracking their receipt, investigation and resolution and shall prepare a quarterly summary report thereof for the Board of Directors. The Finance and Audit Committee shall maintain records of all steps taken in connection with any investigation of a report including investigation of reports that are found to be unsubstantiated. The Finance and Audit Committee shall retain such records for a period of no less than seven years.