

Ice Age Park & Trail Foundation, Inc

Whistleblower Policy

Effective November 8, 2008

Code of Conduct

Ice Age Park and Trail Foundation 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 Ice Age Park and Trail Foundation, we 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 comply with this code of conduct, and to report violations or suspected violations of it.

No Retaliation

No director, officer or employee who in good faith reports a violation of the code of conduct 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. The Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within Ice Age Park and Trail Foundation prior to seeking resolution outside the organization.

Reporting Violations

Employees should share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the Executive Director is in the best position to address an area of concern. However, if you are not comfortable speaking with the Executive Director, or you are not satisfied with the Executive Director's response, you are encouraged to speak directly with a member of the Board of Directors.

Compliance Officer

The Executive Director is responsible for investigating and resolving all reported complaints and allegations concerning violations of the code of conduct and, at her or his discretion, shall advise the Executive Committee of the Board of Directors. The Executive Director has direct access to the Executive Committee and is required to report to this committee at least annually on compliance activity.

Accounting and Auditing Matters

The Finance Committee of the Board of Directors shall address all reported concerns or complaints regarding accounting practices, internal controls or auditing. The Executive

Director shall immediately notify the Finance 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 of the code of conduct 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.

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.

Handling of Reported Violations

The Executive Director will notify the complainant and acknowledge 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.