

READY READERS ETHICS AND WHISTLEBLOWER POLICY

I. SCOPE.

This Ethics and Whistleblower Policy (the “**Policy**”) applies to all directors, volunteers, agents, and employees of **Ready Readers** (the “**Corporation**”). These individuals are collectively termed “Covered Individuals.”

II. PURPOSE.

It is the intent of the Corporation to adhere to all laws, rules, and regulations that apply to the Corporation. The support of all Covered Individuals is necessary to achieve compliance with these laws, rules, and regulations. As a result, this Policy has two purposes.

First, this Policy is intended to encourage and enable Covered Individuals to report in good faith and within the Corporation, any conduct by the Corporation or any Covered Individual that constitutes:

- a violation or suspected violation of law, rules or regulations mandated pursuant to law, the Corporation’s Code of Ethics and Professional Conduct (the “**Code**”), or the Corporation’s policies regarding or related to financial statement disclosures, accounting practices, internal accounting controls, or auditing matters;
- the destruction, alteration, mutilation, concealment or falsification of any records or documents, or an attempt to do so, in violation of federal or state law or regulations;
- a fraudulent, coerced, manipulating, or misleading influence over any independent public accountant engaged in the performance of an audit of the financial statements of the Corporation for the purpose of rendering such financial statements misleading; or
- any other serious improper conduct (collectively, “Violations”).

Second, this Policy will serve to inform Covered Individuals of the Corporation’s procedural protections against possible retaliation resulting from such good faith reporting.

III. REPORTING VIOLATION.

A. Procedure

A Covered Individual has an obligation to report any concerns regarding a Violation or suspected Violation (“Report”) to the appropriate party: volunteers should report to the volunteer coordinator, staff members should report to their supervisors, and Board members should report to the Board President. All Reports received by the identified party shall immediately be forwarded to the Corporation’s Executive Director. If the Covered Individual is not comfortable providing a Report to the identified party, or if the Covered Individual is not satisfied with his or her supervisor’s response, the Covered Individual has an obligation to provide a Report to the Corporation’s Executive Director, or directly to the Corporation’s Board of Directors. If the

Executive Director receives a Report, he or she is required to immediately forward the Report to the Corporation's Board of Directors.

B. Compliance Officer

The Chair of the Finance Committee shall hold the title of Compliance Officer. If a matter arises that is outside an area of the Compliance Officer's expertise, then the Compliance Officer shall refer such matter to the President of the Board of Directors. The Board President may act, or designate someone to act, as Compliance Officer for that matter. The Board of Directors will appoint a Compliance Officer who will be vested with the authority and responsibility for investigating and resolving all Reports and, at his or her discretion, will advise the Board of Directors of Reports, the resultant investigations and resolutions. The Compliance Officer has direct access to the Board of Directors and is required to report to the Board of Directors at least annually on compliance activity and the effectiveness of the compliance activity and this Policy. The Board of Directors will allocate adequate resources to the Compliance Officer to allow the Compliance Officer to perform the functions required by this Policy.

In the event that a Report is submitted implicating the involvement of the Compliance Officer in a Violation or suspected Violation, the Board of Directors will directly undertake the investigation of such Report or will appoint a special Committee of the Board of Directors for such purpose.]

C. Confidentiality

The Corporation encourages Covered Individuals to submit Reports in writing to assure a clear understanding of the Violation or suspected Violation; however, Reports may be made orally. A Report may be provided on a confidential or anonymous basis by written submission delivered to the Executive Director or the Board of Directors. The Executive Director and Board of Directors will use reasonable efforts to protect the confidentiality of the Report and the anonymity of the Covered Individual who provides a Report ("Reporting Individual"), consistent with the Corporation's need to conduct an adequate investigation. A Report should provide sufficient information and detail regarding the Violation or suspected Violation to permit the Executive Director or Board of Directors to determine whether further inquiry is necessary. The amount of contact between the Reporting Individual and the Executive Director or Board of Directors will depend on the nature of the Violation or suspected Violation reported and the clarity of information provided by the Reporting Individual. Further information may be sought from the Reporting Individual.

D. Investigation, Corrective Action and Disciplinary Action

Following the receipt of a Report, the Executive Director or Board of Directors will investigate promptly each Violation or suspected Violation so reported and will take, if appropriate, Corrective and Disciplinary Action, as defined below. Following the investigation of the Violation or suspected Violation, the Executive Director or Board of Directors may recommend the implementation of a plan for the Corporation to prevent the occurrence of similar Violations in the future ("Corrective Action"). The Board may also take action against the Covered Individual who is committing, or has committed, the reported Violation up to and including: sending a letter of warning or reprimand; demotion; suspension without pay; termination of employment or other association with the Corporation; or reporting the Violation to competent authorities ("Disciplinary Action").

The Board of Directors may enlist Covered Individuals or, at the Corporation's expense, outside legal, accounting or other advisors, as the Board of Directors considers appropriate, to investigate any Report.

E. Accounting and Auditing Matters

The Finance Committee will address all Reports regarding corporate accounting practices, internal controls or auditing. The Compliance Officer will immediately notify the Finance Committee of any such Report and will work with the Finance Committee until the matter is resolved.

F. Acting in Good Faith

Any Report that proves not to be substantiated and that proves to have been made maliciously or was otherwise not in good faith will be viewed as a serious offense and will subject the Reporting Individual to Disciplinary Action.

G. Report to the Reporting Individual

The Executive Director or Board of Directors will follow-up with the Reporting Individual within 10 days after the Report is filed.

IV. NO RETALIATION.

A Reporting Individual who:

- submits a Report in good faith and with reasonable grounds for believing or suspecting a Violation;
- lawfully provides information, causes information to be provided, or assists in any investigation of the Corporation's conduct that the Reporting Individual reasonably believes constitutes a Violation;
- in good faith files or assists in any action alleging a Violation; or
- claims in good faith that the Corporation inadequately responded to allegations of misconduct and cooperates with any investigation of such claim,

and who makes a Report pursuant to this Policy or provides such information and assistance to:

- any local, state or federal regulatory or law enforcement agency,
- any member of Congress or any Congressional committee (or any local or state legislative body or committee), or
- any Covered Individual who has the authority to investigate, discover, or terminate misconduct,

will not be discharged, demoted, suspended, threatened, harassed or in any other manner discriminated against (collectively, "Retaliatory Actions"), as a result of submitting the Report or providing information or assistance. In addition, a Reporting Individual will not be subjected to

any Retaliatory Actions if the Reporting Individual files, causes to be filed, testifies in, participates in, or otherwise assists in any proceeding which is filed or about to be filed, relating to an alleged Violation. Any Reporting Individual who, in good faith, believes they have been retaliated against shall report to the Executive Director or Board of Directors.

Any Covered Individual who knowingly takes any Retaliatory Actions against a Reporting Individual is subject to Disciplinary Action at the discretion of the Board of Directors and may be guilty of a criminal offense.

V. TRAINING AND PERIODIC EVALUATION.

The Board of Directors of the Corporation shall ensure that all current and future directors, volunteers, employees and appropriate agents of the Corporation are trained and educated about the content of this Policy and their duties and responsibilities under this Policy. The Board of Directors will periodically evaluate this Policy and its effectiveness.

Adopted as of the 22nd day of October, 2018.



Jayne Langsam, Chair of the Board/President



Megan Riley, Secretary