

SAMPLE 2

Anonymous Reporting Policy & Reporting Procedures

As a part of <Your Organization's> continuing desire to comply with all lawful and ethical business practices, <Your Organization> has adopted a Policy and Procedure for reporting of complaints and concerns regarding its accounting, internal accounting controls and auditing matters.

Company Policy

<Your Organization> encourages employees to promptly report all such complaints or concerns. Toward this end, <Your Organization> has retained the services of an outside, independent firm to administer a 24-hour hotline, available every day of the year, that will provide for the anonymous reporting of any complaints and concerns concerning <Your Organization> accounting, internal accounting controls and auditing matters.

Procedure for Use of the Anonymous Reporting Hotline

To report your concerns about <Your Organization> accounting, internal accounting controls and auditing matters through the hotline, employees should follow this procedure:

1. Dial 1.888.xxx.xxxx (toll free) to be connected to a trained intake specialist.
2. Give the intake specialist the company name (<Your Organization>).
3. You will be given the option of assigning a password. This will enable you to call back add information or retrieve responses.
4. The intake specialist will ask you for a detailed description of the factual basis for your complaint or concern. This is necessary to ensure <Your Organization> has sufficient information to conduct an effective investigation, if necessary.

The anonymous report will be forwarded to the Company's Compliance Officer and the Chairman of its Audit Committee for their investigation and response. You may call the toll free number again (use your password) to provide any additional information, or retrieve responses or questions about your report.

Non-Retaliation Policy

Complaints and concerns regarding questionable accounting or auditing matters are made on an anonymous basis, however employees are encouraged to provide a password so that <Your Organization> and the employee can conduct an anonymous dialogue in the event further information is needed to pursue an investigation. In any case, the identity of the employee making a report will be maintained in confidence in accordance with applicable legal requirements.

<Your Organization> will not allow any form of harassment or retaliation to be made against any employee for any such reports made in good faith.

By signing below, I acknowledge that I have received a copy of the company's policy and reporting procedures.

Signature

Date

Printed Name

Employee ID number

IMPORTANT:

AFTER SIGNING THIS FORM, FAX A COPY (NO COVER SHEET) TO 1.866.xxx.xxxx AND KEEP A COPY FOR YOUR REFERENCE