

WHISTLEBLOWER POLICY

MATER ECCLESIAE, INC.

General

Mater Ecclesiae, Inc. (“Organization”) 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 the Organization, we must 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 the law and to report violations or suspected violations of the law, corporate accounting practices, internal controls or auditing in accordance with this Whistleblower Policy.

No Retaliation

No director, officer or employee who in good faith reports a violation of the law 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. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

Reporting Violations

The Organization’s “open door” policy suggests that employees share their questions, concerns, suggestions or complaints with someone within the Organization who can address them properly. In most cases, an employee’s supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the law to the Organization’s Compliance Officer and/or Board of Directors, who have a specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the Organization’s open door policy, individuals should contact the Organization’s Compliance Officer and/or Board of Directors directly.

Compliance Officer

The Organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the law and, at his/her discretion, shall advise the Executive Director and/or the Board of Directors. The Compliance Officer has direct access to the board of directors and is required to report to them periodically on compliance issues.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the law or corporate accounting practices, internal controls or auditing must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. 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. Please note that making an anonymous report may hinder an investigation of the complaint unless sufficient detail and information is provided to permit thorough investigation. 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 Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five (5) business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.
