

**POLICY FOR THE RECEIPT, RETENTION, INVESTIGATION AND/OR
REFERRALS OF COMPLAINTS CONCERNING ACCOUNTING, INTERNAL
CONTROLS AND AUDITING COMPLAINTS**

APPLICABILITY

Any board member may issue a complaint or call for an investigation of the Agency's accounting, internal control and auditing, orally at a meeting or in writing. Any citizen, governmental entity or corporate entity may also do the same.

PROCEDURE FOR RECEIPT OF COMPLAINTS

A member's complaint shall be reviewed by the Chairman, the Chairman of the Audit Committee and the Executive Director with written notice to the Agency Counsel. A report of the finding of this group will be conveyed at the next meeting of the Agency.

A complaint by any other party shall only be received in writing. Upon receipt of a written complaint, the Executive Director will, within 5 business days send a copy of the written complaint to the Agency's Chairman, Chairman of the Audit Committee, and the Agency Counsel. The Executive Director must within 5 business days of receipt of the complaint, respond in writing to the complainant acknowledging receipt of the complaint. The letter will state that the Agency will respond to the complaint in writing within 60 days of the date of receipt of the complaint.

INVESTIGATION

If a complaint is determined by the above parties to not be of a financial or legal nature, a draft response will be prepared by the Executive Director for review by the Agency at its next meeting. If the matter is legal or financial then the Chairman shall convene a meeting of the Audit and Finance committees. The Chairman shall include the Agency counsel if legal. At this meeting the complaint will be reviewed and a report will be rendered to the full Agency along with any recommendations. The Agency, meeting in regular session or in a special meeting, will act on the report and take action to:

- Dismiss the complaint with a statement of finding
- Call for an investigation or further study of the complaint
- Refer the matter to law enforcement

The action taken shall be in writing to the complainant with a copy to Agency members, and Counsel.

MALFEASANCE

If, upon receipt of a written or oral complaint the Executive Director believes there may be potential criminal, fraudulent or civil wrong doing, he shall immediately notify the Chairman of the Agency, Chairman of the Finance and/or Audit Committee, and the Agency Counsel. If any member of this group feels that criminal, fraudulent or civil wrongdoing is suspected, then the matter will be immediately reported to law enforcement by the Agency Counsel or, in his absence or inability to perform by the Agency's Chairman.

POLICY REVIEW

This policy shall be reviewed annually.

ADOPTED: 3-28-2013