	Administration - Policy Name: Whistleblower Policy		Doc ID #: AD-0003
	Approved by: Dave Brinza	Department: Administration	Effective Date: 11-13-2006

1.0 Purpose: Goodwill Industries of Greater Grand Rapids, Inc. (GIGGR) is committed to ensuring that an environment exists for employees to freely report suspected violations of the law or fraud. This policy provides the framework for this non-retaliatory reporting by GIGGR personnel.


2.0 Policy Detail: The whistleblower provisions of the Sarbanes-Oxley Act¹ provide additional whistleblower protections to individuals who report complaints about questionable accounting or auditing matters. GIGGR has set up a mechanism to ensure that complaints are investigated in a timely manner and an employee bringing a complaint is free from retaliation. GIGGR is dedicated to the fair and accurate accounting of financial matters of GIGGR and expects all employees to act in accordance with the highest ethical standards in the performance of their duties on behalf of the organization. GIGGR relies on all of its employees to abide by the intent and spirit of this policy and to report any suspected violations of this policy or other questionable financial, accounting or audit matters, or potential legal violations of state and/or federal laws without fear of retaliation.

To the extent practicable, the identity of any employee who makes a report openly pursuant to this policy shall not be revealed to persons in the employee's department, division or work location. The Company will make good faith efforts to protect the confidentiality of employees making reports; provided, however, the Company or its employees and agents shall be permitted to reveal the reporting employee's identity and confidential information to the extent necessary to permit a thorough and effective investigation, or required by law or court proceedings. In addition, the Company will not tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a good faith complaint anonymously.

GIGGR will not retaliate or take part in any form of reprisal against an individual who in good faith brings a complaint or who takes part in any investigation. Any such retaliation is prohibited. Employees who believe they may have been subject to retaliation should report such suspected retaliation to the Director of Human Resources.

An employee will be subject to disciplinary action if the company reasonably concludes that the report of wrongdoing was knowingly fabricated by the employee

¹ Whistleblower protection provisions of the Sarbanes-Oxley Act (18 U.S.C. § 1514A) state that no publicly-traded company, or its officers, or employees may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee because the employee has provided information of possible wrongdoing. The Act also states that a system for reporting alleged misconduct should be established.

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or was knowingly distorted, exaggerated or minimized to either injure someone else or to protect the reporting party or others. An employee whose report of misconduct contains admissions of personal wrongdoing will not, however, be guaranteed protection from disciplinary action. The weight to be given the self-confession will depend on all the facts known to the company at the time it makes its disciplinary decisions. In determining what, if any disciplinary action may be taken against an employee, the company will take into account an employee's own admission of wrongdoing; provided, however, that the reporting employee's conduct was not previously known to the company or its discovery was not imminent, and that admission was complete and truthful.

Any questions about this policy should be directed to the Director of Human Resources. Nothing in this policy pre-empts applicable state or federal statutes governing whistleblowers.

- 3.0 Scope:** All personnel of GIGGR to include employees, participants and volunteers.
- 4.0 Responsibility:** President/CEO, Audit Committee of the Board and Corporate Compliance Officer.
- 5.0 Procedure:** Refer to the Compliance *Reporting and Investigation Procedure*.
- 6.0 Applicable Standards/Rationale:** Sarbanes-Oxley Act, CARF ECS Criterion G.
- 7.0 Related Documents/Support Materials:** Corporate Compliance Policy, Compliance Reporting and Investigation Procedure
- 8.0 Records:** Hotline Logs, Complaint Escalation Forms, Grievance documents & Quarterly Summary Reports to the Audit Committee.