



LUTHERAN SOCIAL SERVICES OF WISCONSIN AND UPPER MICHIGAN, INC. and AFFILIATES (LSS)

Conflict of Interest Policy and Disclosure Form

Responsible Person

Any director, officer, or member of a committee with board-delegated powers of LSS is defined as a "Responsible Person(s)" for purposes of this policy. Also for purpose of this policy, interests of a Responsible Person are synonymous with interests of a Responsible Person's spouse, domestic partner, parent, child or spouse of a child, brother, sister, or spouse of a brother or sister of a Responsible Person.

Responsible Persons must act at all times in the best interests of LSS. The purpose of this policy is to help inform Responsible Persons about what constitutes a conflict of interest, assist them in identifying and disclosing actual and potential conflicts, and help ensure the avoidance of conflicts of interest where necessary. This policy may be enforced against individual Responsible Persons as described below.

1. Responsible Persons have a fiduciary duty to conduct themselves without conflict to the interests of LSS. In their capacity as Responsible Persons, they must subordinate personal, individual business, third-party, and other interests to the welfare and best interests of LSS.
2. A conflict of interest is a transaction or relationship, which presents or may present a conflict between a Responsible Person's obligations to LSS and the Responsible Person's personal, business or other interests.
3. All conflicts of interest are not necessarily prohibited or harmful to LSS. However, full disclosure of all actual and potential conflicts to the Finance and Audit Committee of LSS is required. The disinterested members of the Committee shall make a determination as to whether a conflict exists and what recommended subsequent action is appropriate (if any). The LSS Finance and Audit Committee shall inform the Board of Directors of recommended actions. The Board shall retain the ultimate enforcement authority with respect to interpretation and application of this Policy.
4. On an annual basis, all Responsible Persons shall be provided with a copy of this Policy and shall be required to complete and sign the acknowledgment and disclosure form below. All completed forms shall be provided to the Vice President Finance, CFO and reviewed by the Finance and Audit Committee, as well as all other conflict information provided by Responsible Persons.

I have read the LSS Conflict of Interest Policy set forth above and agree to comply fully with its terms and conditions at all times during my service as a Responsible Person. If at any time following the submission of this form I become aware of any actual or potential conflicts of interest, or if the information provided below becomes inaccurate or incomplete, I will promptly notify the LSS Vice President Finance, CFO in writing.

Disclosure of Actual or Potential Conflicts of Interest:

Responsible Person (Signature) _____

Responsible Person (Printed) Name: _____

Date: _____

LUTHERAN SOCIAL SERVICES OF WISCONSIN AND UPPER MICHIGAN, INC. and AFFILIATES (LSS)
POLICY REGARDING ACCOUNTING PRACTICES AND PROCEDURES AND
FINANCIAL STATEMENT DISCLOSURES
(WHISTLEBLOWER POLICY)

Overview

Lutheran Social Services (“LSS”) is committed to adhering to the highest legal and ethical standards of conduct in its accounting and financial practices.

In order to promote and further this practice, it is the policy of LSS that every employee be encouraged and able to report, on an anonymous and confidential basis if they prefer, any conduct believed to be illegal or unethical regarding any of LSS’s financial statement disclosures, accounting or auditing matters. Employees should be aware that an anonymous report may be difficult to investigate. Therefore, we encourage, but do not require, identification of the employee reporting the matter.

Responsibility

The Finance and Audit Committee of the Board of Directors of LSS has responsibility for investigating all reports and complaints and making recommendations for corrective action under this Policy. The Finance and Audit Committee may enlist the assistance of other parties in the investigation of a report.

Procedures

1. If any employee wishes to make a report he or she may submit the report to the Vice President Finance, CFO or the President, CEO. All recipients are required to forward such reports to the Chair of the Finance and Audit Committee.
2. An employee may choose to file a report directly to the Finance and Audit Committee. Such report may be made in writing in a sealed envelope with a legend “To be opened by the Finance and Audit Committee Chair only.” That envelope should be addressed as follows:

LSS Treasurer, Finance and Audit Committee Chair
647 West Virginia Street
Milwaukee, WI 53204
3. The matter will be thoroughly investigated and, if necessary, appropriate corrective action will be taken which may include discipline up to and including termination of employment.
4. All reports or complaints will be treated as confidential to the extent possible. No employee who submits a report or complaint in good faith shall be subject to retaliation in any manner, regardless of whether the Finance and Audit Committee’s investigation concludes there existed any improper actions.
If you have any questions regarding this policy, please call 414 281 4400.

Website Publication

This policy shall be posted on the LSS Website.

Examples of Harmful Acts to be Reported

While employees are encouraged to report acts that they in good faith believe may be harmful to LSS and its customers, following are limited examples:

- Violating any “Allowable Cost Policy”, Generally Accepted Accounting Policy, or Federal or State requirement imposed as a condition of funding.
- Falsifying time reported, requesting or requiring others to falsify time reported, charging costs to programs based upon revenue available, or any means of falsifying accounting records to increase reimbursement.
- Destroying, altering, manipulating, concealing, covering up, or falsifying documents entered into the accounting records.
- Violating or overriding internal controls, improper accounting entries, improper auditing matter.
- Fraudulently influencing, coercing, manipulating, or misleading any independent accountant engaged in the performance of audit.
- Retaliation for any report, complaint, allegation, or other disclosure made pursuant to this policy.