SELF ENHANCEMENT, INC.
WHISTLE BLOWER POLICY
Adopted March 30, 2005

Purpose

Self Enhancement, Inc. (“SEI”) is committed to the highest possible standards of ethical, moral and legal business conduct. This is evident in the SEI Standards which are founded on the principles of integrity and respect. In keeping with this commitment and SEI’s interest in promoting open communication, this policy aims to provide a means through which employees could raise concerns about serious violations of policies, procedures or law with the reassurance that they will be protected from reprisals or victimization for whistle blowing in good faith.

Scope

This policy applies to all SEI employees, including full-time, part-time and seasonal.

Policy

This policy is intended to cover serious concerns that could have a large impact on SEI, including actions that:

● May lead to incorrect financial reporting;
● Are unlawful;
● Are not in line with SEI’s policies; or
● Otherwise amount to serious improper conduct.

Safeguards

Harassment or Retaliation:
Harassment of or retaliation against the complainant will not be tolerated.

Confidentiality:
Every effort will be made to protect the complainant’s identify.

Anonymous Allegations:
The policy encourages employees to put their names to allegations in order to facilitate appropriate follow-up questions and investigation. Concerns expressed anonymously will be investigated, but consideration will be given to 1) the seriousness of the issue raised, 2) the credibility of the concern, and 3) the likelihood of confirming the allegation from attributable sources.
Acting in Good Faith:
Any employee filing a complaint under this policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation by SEI. Any allegations that prove not to be substantiated and that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Procedure

Reporting:
The whistle blowing procedure should only be used for reporting serious and sensitive issues. Serious concerns relating to financial reporting, unethical or illegal conduct should be reported by phone, e-mail or postal mail to the SEI Board Treasurer. Employment related concerns should continue to be reported through normal channels, such as your supervisor, or Human Resources.

Timing:
The earlier a concern is expressed, the easier it is to take action to address the issue raised. To ensure the factual accuracy of all complaints and take measures to mitigate or remedy them, all complaints should be made as soon as practicable.

Evidence:
Although the employee is not expected to prove the truth of an allegation, the employee needs to demonstrate that he or she has a reasonable basis for concern.

Handling of Complaints

The action taken will depend on the nature of the concern. SEI’s Finance Committee should receive a report on each complaint and a follow-up on actions taken to address it.

Initial Inquiries:
Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved by agreed action without the need for investigation.

Report to Complainant:
The complainant will be given the opportunity to receive a follow-up report on his or her complaint within two weeks after the complaint was initially made. The report shall 1) acknowledge receipt of the complaint, 2) indicate how the matter with be dealt with, 3) give an estimate of the time it will take for a final response, 4) inform complainant whether initial inquiries have been made, and 5) inform complainant whether further investigations will follow and if not, the reasons for that decision.
Further Information:

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of the information initially provided. Further information may be sought from the complainant in order to facilitate investigation and to ensure that all pertinent factors are considered in remedying the situation.

Resolution:

Subject to legal constraints, the complainant will receive information about the outcome of any investigations.

Violations

Harassment of or retaliation against a complainant, breach of confidentiality, or breach of the good faith requirement of this policy and these procedures by any SEI personnel may result in appropriate disciplinary action, up to and including dismissal.

Modification & Amendment

SEI reserves the right to modify or amend this policy as it may deem necessary.