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By: Board of Directors  
By: Board of Directors  
By: Governance Committee

Turnstone

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- A. PURPOSE** - To establish a policy to protect Turnstone employees, officers, directors and agents reporting any suspected violations of this or other questionable financial, accounting, billing or audit matters without fear of retaliation.

Individuals, who report, in good faith, possible compliance issues, shall not be subject to retaliation or harassment as a result of filing a report. However, individuals are not guaranteed immunity from their own actions and are subject to the same processes and policies that apply to all other employees, directors and contract personnel of Turnstone.

**B. POLICY**

1. Any person or employee who has complaints or concerns about Turnstone's accounting, billing, internal accounting controls or auditing matters or who becomes aware of questionable accounting or auditing matters, is obligated to report such matters to the Audit Committee Chairperson and a non-Director Officer of the corporation of Turnstone. The CEO is the primary contact for compliance issues. If the allegation concerns the CEO, the employee can contact a non-Director Officer of the Corporation (Chief Financial Officer / Chief Operating Officer / Chief Program Officer) as well as the chair of audit committee. The employee may also speak with their manager / director if their comfort level warrants. The complaint can also be submitted anonymously.
2. The CEO or non-Director Officer (CFO, COO or CPO) will contact the Chairperson of the Audit Committee and the investigation will be initiated within 10 business days of notification.
3. Turnstone encourages all employees with complaints or concerns to come forward with information and prohibits retaliation against employees raising concerns. All complaints and concerns will be held in strict confidence.
4. Supervisors and directors who receive complaints of questionable accounting, billing, or auditing matters must consult with the CEO, non-Director Officer and/or the Audit Committee Chairperson before undertaking an investigation or other action.
5. The Audit Committee has final responsibility and authority for the investigation and handling of any concerns or complaints relating to accounting and auditing practices.
6. Any supervisor or manager who fails to report allegations of questionable accounting or auditing practices in accordance with this policy or who otherwise fails to deal properly with such allegations may be subject to disciplinary action.
7. Failure to report reasonably detected violations of applicable law, rules, or regulations is itself a violation and exposes the responsible employee, staff or agent to disciplinary action.
8. A confidential, written record of allegations of violations and follow-up actions will be maintained by the CEO / Audit Committee Chair.

**C. PROCEDURE**

1. To raise complaints, or concerns about, or report a questionable accounting or auditing matter to the CEO, non-Director Officer / Audit Committee Chair, employees should send such complaints or concerns in writing to the CEO/ CFO, COO or CPO / Chair of the Audit Committee at Turnstone's mailing address, marking the envelope "CONFIDENTIAL". In order to facilitate a complete investigation, employees should be prepared to provide as many details as possible, including a description of the questionable practice or behavior, the names of any persons involved, the names of possible witnesses, dates, times, places, and any other available details. The written complaint can also be submitted electronically.
2. Supervisors and managers who become aware of any questionable accounting or auditing matters, or who receive complaints or concerns from other employees, must immediately report them directly to the CEO, non-Director Officer / Audit Committee Chair in accordance with this policy.
3. Within 10 business days, the Audit Committee will oversee the receipt and handling of allegations of questionable accounting or auditing matters, including directing an appropriate investigation and response. Based on its investigation, the Audit Committee will direct Turnstone to take prompt and appropriate

corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements relating to financial, accounting and audit matters of Turnstone.

4. If the Audit Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the CEO at Turnstone for appropriate handling and response.
5. Reports of questionable accounting or auditing practices will be kept confidential to the extent possible consistent with the Audit Committee's obligations to investigate and correct unlawful or unethical accounting or audit practices. In order to ensure confidentiality, an employee may elect to make a complaint anonymously.
6. Turnstone will not retaliate or take any form of reprisal against any person who makes a report pursuant to this policy or who participates in an investigation regarding a violation of the applicable securities laws, rules or regulations, or any provision of other laws regarding fraud against shareholders. Any such retaliation or reprisal by a Turnstone employee is forbidden. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including discharge. Employees who believe they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the Audit Committee in the same manner as described above for the reporting of questionable practices.
7. Individuals, who report, in good faith, possible compliance issues, shall not be subject to retaliation or harassment as a result of filing a report. However, individuals are not guaranteed immunity from their own actions and are subject to the same processes and policies that apply to all other employees, directors and contract personnel of Turnstone.