

WHISTLEBLOWER POLICY
OF
INDEGO AFRICA PROJECT
June 22, 2007

SECTION 1. Purpose. Indego Africa Project (the "*Corporation*") is committed to safeguarding high standards of organizational and personal ethics. This Whistleblower Policy (the "*Policy*") will encourage all directors, officers, and volunteers to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws and regulations. Toward that end, this Policy addresses the submission by directors, officers, and volunteers of complaints, concerns, and suspected violations with respect to one or more of the following matters:

- (1) Questionable financial practices.
- (2) Compliance with legal and regulatory requirements.
- (3) A violation or suspected violation of the Corporation's conflict of interest policy.
- (4) A retaliatory act against an volunteer who reports a suspected violation of any of the above.

SECTION 2. Responsibilities of the Audit Committee With Respect to Specified Complaints. The [Audit Committee] (the "*Committee*") will receive, retain, investigate, and act on complaints and concerns of volunteers ("*Reports*") regarding:

- (1) **Financial Allegations.** Questionable financial practices, including, but not limited to, the misuse of the Corporation's assets, the circumvention or attempted circumvention of accounting procedures or internal controls, or conduct that would otherwise constitute a violation of the Corporation's financial policies (each, a "Financial Allegation");
- (2) **Legal Allegations.** Compliance with legal and regulatory requirements ("Legal Allegation"); and
- (3) **Retaliatory Acts.** Retaliation against volunteers who make Financial Allegations or Legal Allegations ("Retaliatory Act").

SECTION 3. Delegation. In the discretion of the Committee, responsibilities of the Committee set forth in Section 2 above may be delegated to the Chair of the Committee or to a subcommittee of the Committee.

SECTION 4. Procedures for Volunteers Making Complaints or Reporting Violations.

- (1) **Supervisors.** Volunteers should share their complaints, concerns and suspected violations with someone who can address them properly. In most cases, a volunteer's supervisor is in the best position to address an area of concern. However, if the volunteer is not comfortable speaking with his/her supervisor, or is not satisfied with the supervisor's response, the volunteer is encouraged to speak with the President or anyone in management whom the volunteer is comfortable approaching. Managers are required to report suspected financial, legal or regulatory violations to the Committee.
- (2) **Directors.** In addition to any other avenue available to an volunteer, any volunteer may report to a member of the Board of Directors or the

Committee openly, confidentially or anonymously any Financial Allegation or Legal Allegation or report of a Retaliatory Act. Financial Allegations, Legal Allegations and reports of a Retaliatory Act can be made orally or in writing to the Chair of the Committee.

- (3) **Hotline.** The Corporation shall consider the establishment of a whistleblower reporting hotline or website submission form (the “*Hotline*”). If established, a volunteer may also report any Financial Allegation or Legal Allegation or report of a Retaliatory Act through Hotline.

SECTION 5. Procedures for Receiving Reports.

- (1) **Prompt Reporting to Committee.** Any Report that is made directly to management, to any member of the Board of Directors, or through the Hotline (if established), whether openly, confidentially or anonymously, will be promptly reported to the Committee. Concerns expressed anonymously will be investigated to the extent possible. Volunteers should be aware, however, that anonymity could become an obstacle to full review and resolution of a concern by the Corporation and that they may therefore be asked to provide certain additional identifying details in order for the Corporation to conduct a thorough investigation of their allegations.
- (2) **Notification of Complainant.** The Committee will notify the complainant (if his/her identity is known) and acknowledge receipt of the Report within seven days.
- (3) **Review by Committee.** Each Report forwarded to the Committee by management, a member of the Board of Directors or representatives of the Hotline (if established), and each Report that is made directly to the Committee, whether openly, confidentially or anonymously, will be reviewed by the Committee. The Committee will have discretion to consult with any member of management who is not the subject of the allegation and may have appropriate expertise to assist the Committee. The Committee will determine whether the Committee or management should investigate the Report, taking into account the considerations set forth in Section 6 below.
- (4) **Notification of President.** If the Committee determines that management should investigate the Report, the Committee will notify the Corporation’s President in writing of that conclusion. Management will thereafter promptly investigate the Report and will report the results of its investigation, in writing, to the Committee. Management will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.
- (5) **Professional Assistance Needed.** If the Committee determines that it should investigate the Report, the Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

SECTION 6. Considerations in Determining Whether the Committee or Management Should Investigate a Report. In determining whether management or the Committee should investigate a Report, the Committee will consider, among any other factors that are appropriate under the circumstances, the following:

- (1) **Wrongdoer.** Who is the alleged wrongdoer? If an officer or management volunteer is alleged to have engaged in wrongdoing, that factor alone may argue in favor of the Committee conducting the investigation.
- (2) **Seriousness.** How serious is the alleged wrongdoing? The more serious the alleged wrongdoing, the more appropriate that the Committee should undertake the investigation. If the alleged wrongdoing would constitute a crime involving the integrity of the financial statements of the Corporation, that factor alone may argue in favor of the Committee conducting the investigation.
- (3) **Credibility.** How credible is the allegation of wrongdoing? The more credible the allegation, the more appropriate that the Committee should undertake the investigation. In assessing credibility, the Committee should consider all facts surrounding the allegation, including but not limited to whether similar allegations have been made in the past.

SECTION 7. Protection of Whistleblowers.

- (1) **Non-Retaliation.** The Corporation, including the Committee, the directors, the officers and management, will not retaliate and will not tolerate any retaliation by any other person or group, directly or indirectly, against anyone who, in good faith, makes a Report or provides assistance to the Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, investigating a Report.
- (2) **Discipline for Retaliation.** A director, officer, or volunteer who retaliates against someone who has reported a violation is subject to discipline up to and including removal from the Board of Directors or termination of employment.
- (3) **Confidentiality.** The Corporation, including the Committee, the directors, the officers and management will not, unless compelled by judicial or other legal process, reveal the identity of any person who makes a Report or provides assistance to the Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, in investigating a Report and who, in each case, asks that his/her identity as the person who made such Report or provided assistance in connection with such Report remain confidential. The Committee also will not make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a Report anonymously.
- (4) **Hotline Allegations.** If the Corporation has engaged the services of an outside provider to maintain the Hotline for individuals who find it difficult to make allegations in a face-to-face setting, the Hotline will be made available 24 hours a day, seven days a week. The availability of a Hotline is meant to provide an extra measure of comfort to individuals who are reluctant to express their concerns directly. As noted above, concerns expressed anonymously will be investigated to the extent possible. Hotline users, however, would not need to be anonymous. Callers or web users may opt to provide their name and supporting information.

SECTION 8 Records. The Corporation will retain for a period of seven years all records relating to any Report and investigation.

SECTION 9 Availability of Policy. The Corporation will make this Policy publicly available for viewing and download on its website.

SECTION 10. Changes to Policy. If at some point in the future there is a change to this Policy or the Corporation's whistleblower practices that affects claimants, whether existing or potential, a revised copy of this Policy will be provided to such claimants and representatives of the Corporation will be made available to respond to any inquiries from such claimants. With respect to the general public, any changes to this Policy will be reflected in the date posted on this document and made available pursuant to Section 9 above.



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IN WITNESS WHEREOF, the undersigned, being the Secretary of Indego Africa Project does hereby certify that the foregoing is the whistleblower policy of said corporation, as adopted by unanimous consent in lieu of a meeting of the Board of Directors on _____, 2007.

Name: Mary E. Mitro
Title: Secretary