



NEW HIRE INDEPENDENCE PROCEDURES

Crowe Horwath LLP is a Registered Firm with the Public Company Accounting Oversight Board (PCAOB). Under the requirements of the PCAOB, all professional personnel (including affiliates) must successfully complete a test on the independence requirements near the time of initial employment. You will have two weeks from your start date to complete this test, but please try to complete it as soon as possible. It is recommended that you dedicate time within your first week (Orientation) to do this. You may expect to spend between two (2) and four (4) hours to thoroughly review the program content and complete the final exam.

You must achieve a minimum score of 80% on the final exam to successfully complete this requirement. Your test results will be displayed immediately after completion of the exam. If you did not achieve the minimum passing score, please review the course content and retry. You have an unlimited number of attempts to pass the exam, but you must do so with 80% or better and within the two week timeframe. There are 10 final exam questions.

To prepare you for this test, you will be provided access to the Firm's hosted web-based tutorial entitled **Independence: A Comprehensive Review of the AICPA and SEC rules**. You may take the course while in the office and connected to the Crowe network simply by using the URL that will be provided to you. You may also access the site while away from the office by using any internet connection you have available,

Each chapter within the Independence course ends with one or two review questions. You must take and successfully answer ALL review questions within the course before you will be allowed to take the final exam. Evaluative feedback is provided after you answer each question to assist in the learning process. It is important that you go through the content carefully and understand the Independence rules. The program was written to thoroughly explain the rules and their applicability, and with your full dedication to reading, learning and understanding, you will be able to answer all review questions and pass the final exam.

You may also find other Independence resource materials contained on the Firm's intranet site InCrowe. To access simply open your web browser icon. Your default home page has been set to the InCrowe site (unless you changed it). Once at the home page select the options About Crowe and then Policies. You will find the references and resources to Independence and Ethics here.

Upon successful completion of the course and final exam, you will receive 2 CPE credits. While this course does fall under the subject area of ethics, please be aware that this program will NOT qualify for state-specific ethics requirements for licensure applications or renewals. You will need to take other state-defined and accepted programs to meet this requirement. If you need to meet such a requirement, please contact Jennifer Spodnick in South Bend at 331-7823 to discuss appropriate programs.

The Independence course and test is a periodic requirement for all Firm client services personnel and others as defined by the Firm's Technical Standards Function (TSF). Business units will be advised of the next testing cycle and all members of that unit will have 30 days to complete the program and test. If your initial "new hire" requirement was met in the same calendar year as your business unit's "periodic" requirement, you will be exempt for that cycle.

Examples:

- Sally's start date is 01/03/2011. Her business unit is scheduled to take the periodic exam in June 2011. Sally will not need to take the exam next until 2012.
- Brian started with the Firm on 09/06/2010. His business unit is scheduled to take the periodic exam in January 2011. Brian will need to retake the exam at this time.

PITS DATABASE

Another PCAOB requirement is that each professional shall certify their independence at or near the time of initial employment. After successfully completing the Independence course and exam, please access the Firm's Personal Independence Tracking System (PITS) database in Lotus Notes, review the listing of public companies and financial institutions that we audit, and confirm your independence status. Please review the SEC list of clients by selecting "View Company List By Type" and selecting the SEC icon. Add any investment holdings that you have that are on this list by selecting "Add Holding." Repeat this process for any loans that you may have by reviewing the Financial Institutions (Fin. Instit.) list. If you have any investment holdings or loans that match the list, please contact an executive in your local office as soon as possible. After listing all appropriate holdings and/or loan information, you will be asked to confirm your compliance. Click Confirmed if all information is correct and you are declaring your understanding and compliance; click Assistance Requested if you would like to discuss your personal holdings/loans or other questions regarding the information with a member of TSF. If assistance is requested someone from TSF will contact you within a short period of time.

Please remember that as your loan and investment holdings change over time, you must update your new information in this database. In addition, the Firm continually adds new clients that may impact your original confirmed loan(s) and/or investment holdings. It is recommended that you periodically visit the PITS database to review your confirmed status as it relates to loans and holdings and revise as necessary. Also, if you should change office locations and/or business units, you should always return to this site to review your information as it may have now been impacted by your status change.

If you do not have a PITS database loaded on your PC please contact your local IT support (5911).



Policy Name: Prohibited Harassment Policy

Category: HR/Personnel

Effective Date: 4/19/1999 **Revised Date:** 11/17/2011

Prohibited Discrimination/Harassment Policy

Policy Against Discrimination and Harassment

In order to provide equal employment opportunities to all individuals, employment decisions at Crowe are based on an assessment of the individual's merits, qualifications, and abilities. They are not based on or affected by an applicant's or employee's race, color, religion, sex, sexual orientation, national origin, ancestry, citizenship, age, marital status, military status, veteran status, physical or mental disability or handicap, genetic information, or any other characteristic protected by law (collectively, "Protected Characteristics"). Crowe also will make reasonable accommodations, as required by law, for qualified individuals with disabilities unless doing so would result in an undue hardship. Crowe is committed to providing a work environment that is free of all forms of unlawful discrimination and harassment. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, discharge, leaves of absence, and access to benefits, training and continuing education.

Crowe absolutely opposes and prohibits the unlawful discrimination or harassment of any individual at any time in a Crowe office or at a client location. This includes unlawful discrimination or harassment by either a Crowe employee, an individual at a client location, or a non-employee. For purposes of this policy, Crowe employees include all regular or temporary employees, principals and partners. Non-employees may be clients, contractors, temporary personnel supplied by third parties, and other individuals with whom Crowe employees come in contact with in the course of performing work.

Crowe has no tolerance for actions, words, jokes, or comments based on an individual's Protected Characteristics. Any Crowe employee violating any provisions of this policy will be subject to disciplinary action, up to and including termination.

Policy Against Retaliation

Crowe prohibits retaliation against any employee who lodges a good faith complaint of unlawful discrimination or harassment in the workplace, who files a charge regarding the same, or who participates in any related investigation or proceeding. Employees should use the complaint procedure described below to report incidents of alleged retaliation. The same procedures will be followed in investigating and responding to reports of retaliation that are used for investigating reports of discrimination or harassment. Crowe wants to encourage the reporting of unlawful discrimination, harassment and retaliation and, at the same time, to protect the reputation of any employee wrongfully charged with such conduct.

Educating and Training Personnel

Although instances of unlawful discrimination or harassment are rare at Crowe, it is still important to educate all personnel on such issues in order to maintain an environment free of harassment and discrimination. Several methods are used to distribute such educational this information.

- This policy contains important information related to preventing unlawful discrimination and harassment at Crowe.
- InCrowe contains information related to the topic.
- All firm personnel will receive a booklet called *Avoiding Sexual Harassment; Beyond A Shadow of A Doubt*, in addition to the *Prohibited Harassment Policy*. In order to confirm that the harassment related information is reaching everyone within Crowe, you will be asked to sign a receipt indicating that you received, read, and understand the information distributed.
- Anyone in a supervisory role will be required to complete an online training course called *Workplace Harassment Prevention*, to help them recognize, promptly report and investigate any type of harassing behavior that may occur by a Crowe employee, an individual at a client location, or a non-employee.

What is Discrimination and Harassment?

Prohibited Discrimination and Prohibited Harassment

Prohibited Discrimination and Prohibited Harassment are very broad terms that include all forms (such as written, spoken, verbal, and nonverbal) of unlawful discriminatory conduct or any offensive conduct intended to denigrate someone on the basis of their Protected Characteristics.

Because Crowe's policy is broader than the law, prohibited discrimination and prohibited harassment include conduct that may not be unlawful but is still against Crowe's policy. For example, a limited number of sexist remarks made over a lengthy period of time likely will not violate the law, but those remarks will generally be considered prohibited harassment under Crowe's policy.

Sexual Harassment

Sexual harassment – both overt and subtle – is defined as a form of misconduct that is demeaning to others and undermines the integrity of the employment relationship. Sexual harassment consists of: (1) making unwelcome sexual advances, requesting sexual favors, or engaging in other unwelcome verbal or physical conduct of a sexual nature, (2) conditioning any aspect of an individual's employment on his or her response to sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature, or (3) creating an intimidating, hostile or offensive working environment by unwelcome sexual advances, requests for sexual favors, or other unwelcome verbal or physical conduct of a sexual nature. Sexual harassment is unlawful and prohibited regardless of whether it is between or among members of the same sex or opposite sexes.

For purposes of this policy, "unwelcome" means the person did not solicit or incite the conduct or reasonably considered the behavior to be undesirable or offensive.

By way of further example, forms of sexual harassment traditionally have been described as follows:

Quid Pro Quo/Economic Harassment

Quid Pro Quo, Latin meaning "this for that," refers to a situation where someone in a position of authority – who can take a tangible employment action with regard to an employee – offers some job-related benefit or punishment for that employee's willingness to engage in certain conduct, typically of a sexual nature. In short, this means that consenting to inappropriate or unlawful conduct by a supervisor or manager becomes a condition of continued employment for that employee.

Economic harassment occurs when all of these conditions are met:

- A manager or supervisor conditions a material term or condition of employment on the employee's compliance with a sexual demand of the manager or supervisor. (A material term or condition of employment includes, for example, discharge, demotion, a change in compensation, promotion, job assignment, or training).
- The employee actually experiences an adverse change in a material term or condition of the employee's employment upon rejection of the manager or supervisor's sexual demand.

Sexually Hostile Work Environment Harassment

The more common form of sexual harassment is referred to as a "sexually hostile work environment." A hostile work environment is a work environment so oppressive that no individual would reasonably be expected to work under those conditions. A sexually hostile work environment arises as a result of a frequent number of incidents of sexually offensive conduct, none of which individually reasonably would be considered to create a hostile work environment but taken together do so. A hostile work environment

also may arise out of one or two incidents of severely offensive behavior of a sexual nature. The offensive behavior can be physical, verbal or nonverbal.

It is important to note that conduct engaged in by Crowe employees that does not rise to the level of creating an unlawful sexually hostile work environment may still violate this policy.

Other Forms of Harassment

In addition to sexual harassment, a hostile work environment also may be created based on an individual's Protected Characteristics. As with sexual harassment, a hostile work environment based on other protected characteristics may arise as a result of a frequent number of incidents of offensive conduct, none of which individually reasonably would be considered to create a hostile work environment but taken together do so. A hostile work environment also may arise out of one or two incidents of severely offensive behavior. The offensive behavior can be physical, verbal or nonverbal.

The following are examples of other forms of harassment.

- Repeated offensive jokes
- Inappropriate personal questions
- Leering or lewd gestures
- Nasty remarks or slurs
- Assault, or physically blocking a person
- Suggestive or obscene notes, text messages, online posts, email messages or letters
- Expressing negative stereotypes
- Inappropriate cartoons or drawings

Crowe maintains zero-tolerance regarding any forms of harassment. It is important to note that conduct engaged in by Crowe employees that does not rise to the level of creating an unlawful hostile work environment may still violate this policy.

Harassment by a Non-Employee

In the performance of their job duties, Crowe employees often interact with individuals who are not Crowe employees. Non-employees may be clients, contractors, temporary personnel supplied by third parties, and other individuals employees interact with in the course of performing their job duties.

The firm absolutely opposes unlawful discriminatory behavior and all harassing behavior related to any firm personnel regardless of the offender (employee or non-employee).

Guidelines for Technology and Electronic Resources at Work

Personal Use of Crowe Systems

Use of Crowe internal computer systems, networks, phone systems, Internet, or Crowe issued devices, including computers ("Crowe systems"), is restricted to authorized users ("Users") for Crowe-related business purposes only. Use of Crowe systems by unauthorized users, including family members, is prohibited.

Users are prohibited from using Crowe systems in any manner that violates this policy. Use of Crowe Systems in violation of this policy will subject the violator to disciplinary action, up to and including termination.

Social Networking

Employees are reminding that this policy applies with respect to employees' social media activities. Employees also are referred to the firm's Information Services Security policy in InCrowe

Internal Complaint Procedure

Everyone is Responsible

Everyone is responsible for maintaining an environment free of discrimination and harassment. If you experience or observe what you believe to be discriminatory or harassing behavior in violation of this policy, you are expected to promptly report the matter to Human Resources or senior management. All complaints will be investigated and appropriate action will be taken in a timely manner.

The actions listed below will work to prevent harassment.

- Be knowledgeable of the firm's anti-discrimination and harassment policy
- Conduct yourself in a business-like manner,
- Respect others' personal space,
- Avoid using language that negatively refers to groups of people, and
- Dress appropriately.

The firm will not permit retaliation against anyone who, in good faith, complains or participates in the investigation. Retaliation in violation of this policy will subject the violator to discipline, including discharge, regardless of the outcome of the underlying investigation.

What to Do If You Experience Discriminatory or Harassing Behavior

If you are subjected to actions, words, jokes or comments related to any of the following, which you find offensive, you may, if you are comfortable, deal with the situation directly by telling the individual that you find his or her conduct offensive and that you want it to stop.

- Sex
- Race
- National origin or ethnicity
- Color
- Religion
- Pregnancy
- Age
- Marital status
- Citizenship
- Disability (mental and physical)
- Sexual orientation, gender identity/expression
- Military or veteran status

If you are not comfortable doing this or if you have done this and the offensive behavior continues, you are encouraged to promptly report the matter to Human Resources, senior management or to Crowe's Listen Up values hotline.

What to Do If You Observe Discriminatory or Harassing Behavior

If you observe discriminatory or harassing behavior, discuss it with the person being harassed or discriminated against. Let them know you support them and recommend they either confront the person behaving inappropriately or contact Human Resources, senior management or report it via Crowe's Listen Up values hotline.

If the individual is uncomfortable doing either of these things, you should contact Human Resources, senior management, or report it via Crowe's Listen Up values hotline.

Complaints and Retaliation

Everyone is responsible for maintaining an environment free of unlawful discrimination and harassment. If you experience or observe behavior you believe is in conflict with this policy, you are expected to promptly report the matter to Human Resources, senior management or to Crowe's Listen Up values hotline.

All complaints will be investigated and appropriate action will be taken in a timely manner. To the extent consistent with the need to conduct a thorough investigation, reasonable steps will be taken to preserve the confidentiality of the complainant, the person against whom the complaint is brought and those who are asked to provide information during the investigation.

The firm will not permit retaliation against anyone who, in good faith, complains or participates in an investigation. Any employee who violates this policy's provisions against retaliation will be subject to discipline, up to and including discharge, regardless of the outcome of the investigation.

Preventing workplace discrimination and harassment is really about three simple things:

- Recognizing the rules (and your employer's anti-discrimination/harassment policy)
- Respecting your coworkers (and avoiding offensive behavior and stereotyping)
- Reporting suspected misconduct (whether you're the victim or a bystander)

Who to Contact For Assistance or Questions

Crowe absolutely opposes and prohibits the harassment or discrimination of any individual at any time in the office location or at a client location. This includes harassment by either a member of the company or a person at a client location.

Should you have any questions please contact:

Jane Hoff at (574) 239-7822 or via email at jane.hoff@crowehorwath.com

Lisa Hanback at (574) 236-2555 or via email at lisa.hanback@crowehorwath.com

In addition to reaching out to internal firm contacts, confidential reporting may be made through Crowe's values hotline called Listen Up. This an additional option for bringing compliance or ethics concerns forward. For information on Listen Up please see InCrowe:

<http://incrowe/aboutcrowe/Organization/ValuesCode/Pages/ValuesHotline.aspx>

**HR Use Only

Revision Date:	Revised By:	Summary of Changes:
9/10/2010	D. Burke	Updated HR contact title.
8/09/2011	L. Hanback	Policy name change.
8/31/2011	L. Hanback	Policy revisions
11/17/11	L. Hanback	Policy revisions.

avoiding

SEXUAL HARASSMENT



**BEYOND A SHADOW
OF A DOUBT**

avoiding **SEXUAL
HARASSMENT**

**BEYOND A SHADOW
OF A DOUBT**

This desk reference is one of a series of handbooks, posters, videos and CD-ROMs produced by Coastal Human Resources, a division of Coastal Training Technologies Corporation. Each product is the result of painstaking analysis, design, development and production by the instructional designers and technical specialists on our staff.

This desk reference is for educational purposes only. Nothing herein is to be regarded as indicating approval or disapproval of any specific practice or product.

Our catalog is constantly being revised and expanded, so we would appreciate any comments on current titles or suggestions for future ones. For further information on any Coastal product, or to receive a free catalog, call Coastal Training Technologies Corp. (Virginia Beach, VA) at 1-800-285-9107 or send a FAX to 757-498-8820.

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INTRODUCTION

Sexual harassment in the workplace can be extremely costly to both the organization and its employees. Costs to the organization include damage to the company's reputation, lower morale, a decrease in productivity levels, an increase in turnover, absenteeism and potential legal costs.

The fact that sexual harassment is still making the headlines indicates that awareness is not enough to create a change within organizations. Behaviors are more likely to change with effective training programs and a conscious effort on everyone's part.

Employers must take a stand to prevent sexual harassment in the workplace by providing training and a good internal system for handling sexual harassment claims. This handbook is designed to help you learn what sexual harassment is and how to recognize it in the workplace.

WHAT IS SEXUAL HARASSMENT?

You are probably familiar with the term "sexual harassment," but what exactly does it mean? Sexual harassment occurs whenever unwelcome conduct on the basis of gender affects a person's job and makes the employee feel uncomfortable.

According to the American Psychological Association, 40 to 60 percent of all working women have been affected by sexual harassment. Men are also harassed, but at a lower rate. Sexual harassment is usually an issue of "power" rather than "sexuality."

TWO KINDS OF SEXUAL HARASSMENT

Quid Pro Quo

This is a Latin term meaning "this for that," and refers to sexual harassment involving threats or rewards. Typically an employee is threatened with the following for failing to go along with someone's sexual advances:

- Loss of his or her job
- A blocked promotion
- Demotion
- Transfer
- Poor job performance evaluation.

Rewards for accommodating sexual advances could include:

- Promotions
- Raises
- Job training opportunities
- Continued employment.

The harasser does not have to be the victim's direct supervisor. Anyone in the organization with the power and authority to affect the victim's terms of employment can be guilty of committing quid pro quo sexual harassment.



TWO KINDS OF SEXUAL HARASSMENT

Hostile Environment

The most common kind of sexual harassment is called "hostile environment." This occurs when a co-worker, supervisor or anyone else with whom the employee comes into contact on the job creates an abusive work environment or interferes with the employee's work performance because of the victim's gender. A hostile work environment is created by several offensive acts or offensive conduct. Harassing behavior can be physical, verbal or nonverbal.

The following are examples of conduct that create a hostile environment:

■ **Physical acts** — Unnecessary touching, kissing, hugging, grabbing, blocking a person's path or coercing sexual intercourse.

■ **Verbal behavior** — Foul or obscene language, sexual propositions, sexual innuendo, crude jokes about gender-specific traits, threats, discussing sexual activities, commenting on someone's physical attributes or spreading false rumors about a person's sex life.

■ **Nonverbal conduct** — Displaying sexually explicit pin-ups or calendars depicting nude men or women, use of computer games that depict sexual situations, sexual graffiti, pornography, sexual cartoons, whistling, catcalls, crude pranks, giving gifts or letters of sexual nature.



WILL I KNOW WHEN I SEE IT?

Quid pro quo harassment using rewards or threats is easily recognized. Hostile-environment harassment can be more difficult to identify and to end. It requires that we all become more sensitive to the perceptions and feelings of others. Our behaviors must reflect this renewed consideration as we eliminate anything that might be considered unwelcome.

A good "rule of thumb" is to ask yourself, "How would I feel if my spouse, parent or child saw or heard this?"

The courts view and evaluate sexually harassing behavior through the eyes of the victim rather than the harasser. It is increasingly critical that we stop to consider the other person's point of view of our actions in the workplace.



WHAT CAN I DO ABOUT SEXUAL HARASSMENT

Your employer may be taking steps to end sexual harassment in the workplace by doing one or more of the following:

- Educating employees about the problem
- Establishing clear policies and procedures to deal with sexual harassment
- Actively encouraging complaints and open communication.

Each employee is a key element in the process. It requires open communication and respect for the individual.

COMMUNICATION

If you are the victim of unwelcome sexual behavior, express your negative feelings. Individuals are often unaware that their intentions are misperceived.

- If you think you have offended another employee, talk it out and clear up any misunderstanding before it becomes a larger issue.
- If you think you are a victim of sexual harassment, document the incident with specific information including date, time, place and the names of others who might have witnessed what occurred.
- Follow the policies of your organization for reporting harassment which you have encountered or observed.



SHOW RESPECT

Respect everyone in your workplace and refuse to participate in or tolerate inappropriate behavior. You should expect some misunderstandings when communicating with other employees, but you must learn to be sensitive to the other person's verbal and nonverbal reactions.

- Show compassion when another person is feeling uncomfortable and talk out any misunderstandings.
- Remember that the perceptions of others are more important than your intentions.
- Encourage and support your co-workers when they report incidents of sexual harassment.
- Consider the feelings and attitudes of others and be conscious of your behavior and actions.
- Gain trust by honoring the confidential nature of any sexual harassment investigation.



DISCUSSION QUESTIONS

IS IT SEXUAL HARASSMENT?

Adella is the supervisor of customer service and has five subordinates — four are female and one is male. Antonio, the one male customer service representative, is very quiet and reserved.

Adella wants Antonio to feel part of the team and tries to encourage his participation. She approaches him more frequently than the other workers and she is constantly touching his shoulder and arm.

Antonio feels uncomfortable with Adella invading his personal space and grimaces as she touches his shoulders. His facial and body expressions clearly indicate his annoyance. Could this be considered sexual harassment?

Yes! Since Adella is singling out Antonio and continues in her unwanted approach, this could be considered sexual harassment. Adella should be more perceptive to Antonio's feelings, which are indicated in his nonverbal language. Antonio should express his feelings more directly even though he may fear that he will get on Adella's bad side if he confronts the problem.

DISCUSSION QUESTIONS

IS IT SEXUAL HARASSMENT?

Fred is a computer analyst and has been with the company for several years. He is attracted to Gayle who works in marketing and has asked her out on a date several times. Gayle has never accepted. Fred arranges to conveniently run into Gayle in the halls or the break room whenever possible.

One day in the break room Fred sits directly across from Gayle and stares blatantly at her dress as he remarks, "I think your green dress is *really* attractive." Gayle squirms in her seat and hurries through her bagel so she can leave. Fred is apparently not aware of her discomfort and thinks of how he can ask her out again.

The following day he decides to call her up to tell her how pretty she looked yesterday and see if she would like to go out sometime. Is this considered sexual harassment?

Yes! Fred's continual requests for a date and blatant stares have made Gayle feel uncomfortable to the point of interfering with her regular routine in the office.

Gayle should tell Fred that he is making her feel uncomfortable and is not interested in going out on a date. If Fred continues to persist, Gayle should document each incident and follow her company's procedures for sexual harassment.

DISCUSSION QUESTIONS

IS IT SEXUAL HARASSMENT?

Karen, Linda and Elisa have become good friends and often sit together at lunch time. They decided to have some fun by rating the men in the lunchroom.

Joking, the threesome rate the men who walk into the lunchroom and discuss the ratings with each other. Ted, a program analyst, who is sitting at a nearby table, overhears their remarks. He finds the behavior offensive and unprofessional.

Ted reports the incident to Human Resources when he returns from lunch. Was the women's behavior sexual harassment?

Since this was a one-time incident of hostile environment it would not be considered sexual harassment. However, if the behavior continues it would be considered sexual harassment.

The company has been alerted and can stop the behavior before it warrants costly action.

DISCUSSION QUESTIONS

IS IT SEXUAL HARASSMENT?

Susan, the director of marketing, has several employees reporting to her. One of the employees, John, has been called into her office right before lunch. Susan requests that John have lunch with her to discuss one of the major accounts that he is trying to acquire. John agrees to the lunch and realizes that this is a good opportunity to explain some of the problems he has encountered.

While John and Susan are out at lunch she puts her hand on his leg and says she wants him to do well in the company and would like him to come over to her place tonight. Is this considered sexual harassment?

Yes! This is an example of "quid pro quo" meaning this for that, and is considered sexual harassment. This one-time incident is serious and should be reported.

DISCUSSION QUESTIONS

IS IT SEXUAL HARASSMENT?

Valerie, an account manager, travels to Dayton, Ohio for a convention. One of her customers attending the convention asks her out for a drink. She is reluctant to go, but her superior, Frank, encourages her to go and tells her it would be good for business.

When she is at the bar with her customer, Ted, he puts his arm around her and sits close to her. She moves away and tells Ted that she feels uncomfortable. Ted continues to pursue her until Valerie decides to leave.

The next day, Valerie tells Frank about the incident and asks for help in dealing with Ted. Frank tells her to ignore the incident and give Ted another chance. Is this considered sexual harassment?

Yes! Sexual harassment can involve people outside the company when the company knew, or should have known, of the behavior and did not attempt to put a stop to the negative conduct.

DISCUSSION QUESTIONS

IS IT SEXUAL HARASSMENT?

Luann, an engineer, is part of a self-directed work team that consists of seven people. The leader's position is equally rotated by each team member every four months. Gary, the current leader, has been requesting that Luann look more professional and start wearing dresses to work instead of slacks. Luann is taken back when Gary requests her to wear a dress. She tells Gary that wearing a dress is impractical since some of her tasks require some physical activity and that what she wears is none of his business anyway.

The next day, Gary approaches Luann again and says he doesn't like her appearance and would like to see her wearing a dress. As he mentions the word "dress" he raises his eyebrows and smiles. Luann leaves in a huff.

At lunch, Gary tells Luann he is sorry that he offended her, but thinks that she has great legs and would look much better in a dress than in slacks. Luann tells Gary to stop talking about her appearance and that if he continues she will report the incident to Human Resources.

During the next few days Gary avoids Luann, but on Friday he approaches her and tells her that a slinky red dress would do her wonders. Is this considered sexual harassment?

Yes! Gary's continual attention to Luann's attire is unwelcomed behavior and constitutes sexual harassment. The fact that Gary did not stop his negative behavior after Luann told him to stop reinforces the case against Gary.

Mr. Hartman, a foreign language instructor, enjoys humoring his students by attaching

DISCUSSION QUESTIONS

IS IT SEXUAL HARASSMENT?

comics to the graded papers he returns in class. He attaches a sexually suggestive comic strip to Beatrice's paper.

The following week Mr. Hartman asks Beatrice to stay after class for one minute. Beatrice feels uncomfortable but decides to wait after class to see what Mr. Hartman wants. Mr. Hartman waits until all the other students leave and tells Beatrice that she would get a better grade on her test if she would act more like the character in the comic strip. Beatrice turns and hurries out of the door. Is this considered sexual harassment?

Yes! This is an example of "quid pro quo" and is considered sexual harassment.

SUMMARY

Ending sexual harassment will only happen by promoting respect and trust for your fellow employees and creating a positive work environment which fosters growth and creativity. Support the efforts of your employer to improve your work environment by:

- Becoming more sensitive to the opinions and feelings of co-workers
- Fostering open communication and talking out misunderstandings
- Clearly expressing your thoughts and feelings
- Reporting all incidents according to company policy.

Respect your co-workers and be sensitive to their feelings. If you perceive a problem, initiate communication. It takes conscious effort to stop sexual harassment in the workplace. If you remember the importance of open communication and respect, you will be taking an active step in understanding and avoiding sexual harassment in your workplace.



QUIZ

1. True False Hostile environment sexual harassment is clearly defined in the courts and has set boundaries.
2. True False Sexual harassment can occur by a non-employee if the company knew, or should have known, of the offensive conduct towards the employee and did not take action.
3. True False A computer graphic image displayed in the workplace can be considered sexual harassment.
4. True False The courts consider the person's intentions more than the victim's perception.
5. True False Nonverbal actions such as long stares cannot be considered sexual harassment.
6. True False Frequent touching on a person's hand, shoulders or arm could be considered sexual harassment.
7. True False A claim of hostile environment usually requires documentation of several offensive acts or a pattern of offensive conduct.
8. True False Employees must have a witness in order to claim sexual harassment.
9. True False Sexual misconduct that is not defined in the company policy is not considered sexual harassment.
10. True False Sexual harassment is usually a power issue more than a sexuality issue.

INTERACTIVE CD-ROM COURSES FROM COASTAL HUMAN RESOURCES

- Coaching in the Workplace
- Dealing with Conflict
- Everyone Sells
- Exceeding Your Customers' Expectations
- Getting Your Message Across
- Legal & Effective Employment Terminations
- Legal & Effective Interviewing
- Legal & Effective Performance Appraisals
- Negotiating for a Positive Outcome
- Participating in Project Teams
- Sexual Harassment
- Teamwork
- The Consultant
- Time Management
- Turning Problems into Opportunities
- Workplace Violence

VIDEO-BASED PROGRAMS FROM COASTAL HUMAN RESOURCES

- Abilene Paradox
- After All, You're the Supervisor
- AIDS Awareness
- Americans with Disabilities Act Series
- Avoiding Litigation Landmines
- Avoiding Sexual Harassment
- Communication: The Non-Verbal Agenda
- Conflict Resolution: A Win/Win Approach
- Creating a Drug-Free Workplace
- Dealing with Stress
- Diversity: Food for Thought
- Diversity in the Workplace
- Diversity Series
- Documenting Discipline
- DOT Drug and Alcohol Testing
- Employee Motivation: Journey to Success
- Ending Sexual Harassment
- First Aid on the Job
- General Office Safety
- Group Tyranny and the Gunsmoke Phenomenon
- Groupthink
- Hot Under the Collar
- Human Touch Performance Appraisal II
- Interviewing for Industry
- Interviewing: Getting Beyond the Image
- ISO 9000
- Leadership: Reach for the Stars
- Legal and Effective Employment Terminations
- Legal and Effective Interviewing
- Legal and Effective Performance Appraisals
- Legal and Effective Progressive Discipline
- Love and Profit
- Managing Stress
- Mining Group Gold
- More than a Gut Feeling II
- Motor Vehicle Awareness
- New Workplace
- Pro-Active Safety Series
- Office Ergonomics
- Performance Appraisal
- Recognizing Drug and Alcohol Abuse
- Remember Me
- Self-Directed Work Teams
- Safety Motivation
- Speaking Effectively
- Straight Scoop on E-mail
- Substance Abuse
- Subtle Sexual Harassment Series
- Taking Charge of Change
- Team Building
- Team of Champions
- Teamwork: How Synergy Succeeds
- Telephone Courtesy Pays Off
- Time Management: A Productivity Plan
- Time Trap II
- Train the Trainer Series
- Verbal Communication
- Video Display Terminals
- Violence in the Workplace

PRINT MATERIALS FROM COASTAL HUMAN RESOURCES

- ADA Compliance Manual
- ADA Supervisor Summary
- Avoiding Sexual Harassment Handbook
- Diversity: Food for Thought Handbook
- Diversity: Food for Thought Menu Reminder
- Diversity: Food for Thought Poster
- Drug-Free Workplace Manual
- Drug-Free Workplace Handbook
- Employee Motivation: Journey to Success
- Employee Rights Poster
- Ergonomics Handbook
- Family and Medical Leave Act Handbook
- First Aid Handbook
- General Office Safety Handbook
- Interviewing for Industry Handbook
- Interviewing: Getting Beyond the Image
- Legal and Effective Interviewing Desk Reference
- Legal and Effective Employment Manual
- Legal and Effective Performance Appraisals Desk Reference
- Legal and Effective Progressive Discipline Desk Reference
- Legal and Effective Employment Terminations Desk Reference
- Motor Vehicle Awareness Handbook
- Office Ergonomics Handbook
- Pro-Active Safety Handbook
- Pro-Active Safety Manual
- Safe Winter Driving Handbook
- Sexual Harassment Handbook
- Sexual Harassment Manual
- Stress Management Handbook
- Supervisory Development Manual
- Teamwork: How Synergy Succeeds
- Time Management Handbook
- The Straight Scoop on E-mail Handbook
- Video Display Terminals Handbook
- Winter Safety Handbook
- Workplace Violence Handbook
- Workplace Violence Manual



SXH002-HBK-ENG-0000



HEALTH ADVOCATE EMPLOYEE ASSISTANCE PROGRAM

All firm personnel and their dependents have access to our Employee Assistance Program, Health Advocate. The Health Advocate EAP is designed to help you and your family address mental health or work/life problems that may compromise personal satisfaction and job performance. The EAP will provide you and your dependents with a professional and confidential resource to assist you in addressing the issues you may encounter. In addition, managerial services are available to assist people in management positions with workplace challenges. This program is provided at no cost to you.

We are very excited to offer this EAP through Health Advocate and believe that it is an important addition to our benefit package. Detailed information regarding the Health Advocate program is available on InCrowe, under *Benefits*, under *Employee Assistance Program*. You can also obtain information about the program by calling the Health Advocate toll-free number at (866) 899-2728.

The following list represents many, but not all, areas of counseling or assistance that are available to you through Health Advocate:

Your personal health advocate can help you and your family:

- Find the right doctors, hospitals
- Schedule tests, appointments
- Locate eldercare services
- Secure second opinions
- Untangle claims
- Correct billing errors
- Navigate your insurance plan
- Explain conditions, treatments
- Help you make informed decision

Work/Life specialists find supportive services, check availability and make the referrals to help with:

- Eldercare, childcare, in-home care
- Legal, financial issues
- Summer camps
- Time management
- Parenting
- Adoption
- Pet sitting

Professional counseling and referral services are available to address:

- Stress
- Marital/relationship
- Depression
- Drug and alcohol abuse
- Grief and loss
- Anger
- Anxiety
- Eating disorders
- Work Conflicts

Included in this packet is a Health Advocate brochure that further outlines services available to you and your family.

Health Advocate All-in-1 Benefit services are available 24 hours a day 7 days a week by calling (866) 899-2728 or by email at answers@healthadvocate.com. Visit the Health Advocate website at www.healthadvocate.com.



Employee Referral Bonus Program

The Employee Referral Bonus Program is an excellent opportunity for employees to be monetarily rewarded for identifying and directing highly qualified candidates to the Firm. We believe this program will be advantageous to both employees and the Firm, producing the best qualified candidates and being a cost effective source for the firm. All approved requisitions are posted on the firm's website at www.crowehorwath.com

Listed below are the guidelines for the Employee Referral Bonus Program. If you have any questions, contact **Scott Grant** (PS/RECR) in Firmwide Recruiting via e-mail at scott.grant@crowehorwath.com or at 312-899-5321.

EMPLOYEE REFERRAL BONUS PROGRAM GUIDELINES

Eligibility

All regular employees of Crowe Horwath LLP are eligible to participate in this program with the exception of Directors and Executives (both Partners and non-Partners). The employee referral must be received by Recruiting prior to Recruiting receiving the profile from another source. If the employee referral previously has been presented within the past six (6) months, the Crowe employee will be notified that they would not be eligible for the ERP payment. Internal transfers of current employees are exempt from this program.

Process

To refer a candidate, Crowe employees should log on to Crowe's career Web site at www.crowehorwath.com and view available openings. After reviewing the openings, the Crowe employee should e-mail the referral's resume to EmployeeReferrals@crowehorwath.com. Crowe employees should include what position they feel the employee referral is a possible match for as well as describe their relationship to that specific individual.

Crowe employees will receive an e-mail from Firmwide Recruiting within two business days of receipt of the referral's resume indicating that the resume has been received. Crowe employees will be notified if the candidate's qualifications match a current opening and that Recruiting is starting the interview process. If the individual does not meet the qualifications of a current opening, the Crowe employee will be notified and informed that the resume will be retained for future openings.

Once an employee referral begins the interview process, Recruiting will work directly with the candidate and will be unable to provide any additional feedback about that candidate's current status for privacy reasons. Crowe employees may follow up with their referrals to inquire about their interview(s) with the firm. Crowe employees will be notified should a referral receive an offer and accept the position.

A referred candidate must meet the qualification requirements for the specific ERP-approved open position for which they are being referred.

The employee referral bonus payment is applicable for those referrals that successfully complete Crowe's recruitment process and are subsequently hired. The recruitment process includes prescreens, technical assessments, interviews, three (3) professional references, a background check and education verification.

Bonus Payment

To provide timely recognition for successful referrals, Employee Referral Bonus payments are paid out after 90 days of referrals employment and are subject to appropriate withholdings. **The referring employee and new employee must both be active employees of the Firm on the designated dates to receive payment of the referral bonus.** This will be confirmed by Firm Wide Recruitment prior to release of bonus payments.

Bonus Levels

An employee will receive one of four different level bonuses for positions that are filled as a result of a referral. The bonus levels range from \$1,000 to \$10,000 depending on the position the candidate was hired to.



Overnight Travel Rewards Program Overview

The Overnight Travel Reward Program provides a distinctive reward to those who experience extensive overnight travel.

All work-related travel is included in the Overnight Travel Reward Program. Cash is rewarded for the number of overnights incurred above 9 during each fiscal quarter. The cash reward value increases at higher levels of overnight travel. The following table provides the levels of cash for each recorded overnight, above the base number required.

Number of Recorded Overnights	Dollar Amount For Each Overnight
10th to 19th	\$25
20th to 29th	\$50
30th and more	\$75

Following the close of each quarter, there is a period during which you can correct or verify your overnight record in the Overnight Tracker System. This Lotus Notes database is designed to simplify the record-keeping activities related to the Overnight Travel Rewards Program and allows you to view all the overnights you record into DTE in one place.

Through Overnight Tracker, you can regularly verify the accuracy of your overnight record, add overnights that were not entered into DTE and delete overnights recorded in error. You will receive an e-mail notice when Overnight Tracker is updated with DTE entries that need to be verified.

Almost all Crowe personnel are eligible to participate in this program. However, individuals hired on a temporary or seasonal basis, interns, and foreign exchange program participants are not eligible unless specifically stated in their offer letter. Individuals with incentive compensation agreements are not eligible unless otherwise indicated in their written agreement. Directors are not eligible to participate in this Program.

Complete information and instructions for Overnight Tracker is available on InCrowe.

Contact Information

For more information, please contact:

Tonya Karczewski
574.246-4476
tonya.karczewski@crowehorwath.com

Attached is the new insurance card which should be carried with you whenever you use a rental car for Crowe travel. Please replace your old card with this new one.

Read below to know when you should and should NOT use this card.

When to use this insurance card:

- You should NOT provide your Hartford insurance card if you are involved in an accident when driving a rental car from one of our preferred vendors – National, Avis or Enterprise as insurance is included with our contract. However, you must get a police report and/or report the damage to the rental car company in order for the insurance to cover the damages. All car reservations should be booked using Concur and/or through our in-house travel department to ensure that our contract number is included in the reservation.
- Your Crowe Diners/MasterCard provides additional insurance coverage when renting cars. This is particularly important if you are not renting from one of Crowe's preferred vendors – National, Avis and Enterprise. If you use this card to pay for your rental and you are involved in an accident which results in damage to your vehicle only (no other vehicle, property or personal injury) you do NOT need to provide the attached insurance card.
- If you are involved in an automobile accident with your rental car which is not a Crowe preferred vendor, you will need to provide the Hartford insurance card. You will still need to get a police report and follow all instructions included with the rental car. Upon returning to the office, please provide Crowe's travel department with copies of all your documentation so that a claim can be filed with our insurance company.

Concur Travel – Crowe's on-line booking tool is our preferred method for you to book your travel. All non-complicated travel should be booked using Concur Travel. You can access Concur Travel from InCrowe or from the link on your desktop. Please contact Beth Smith @ 574-239-7889 for assistance.

- Travel Profile Reminders:
 - Profile updates can easily be made using Concur Travel. Please keep your travel profile current. Be sure your credit card on file has the correct expiration date.
 - Please confirm that your cell phone number is included in your travel profile. This is important for airlines to contact you with flight delays/cancellations. This number is also used to confirm your ground transportation.
 - The name in your travel profile must be consistent with your driver's license. It is also recommended that you use this same consistency when you sign up for preferred programs; frequent flier numbers, hotel memberships, etc.
 - If you have a passport, please be sure to include that information in your profile.
 - Want to receive e-mail notifications when your flight is delayed or canceled, please click "yes" in your travel profile for this service.
 - Member of AAA or ARP? Be sure and include your membership number in your profile in order to book those reduced rates in Concur.

Other

- **Ettek Dash** – If you have not yet loaded Travel and Transport's travel mobile App on your personal mobile device, please do so. This is a great "app" – you'll love it. If you need assistance, contact someone in the Crowe travel department.
- **Crowe Travel Portal** – Check out Crowe's travel portal for valuable travel information and resources. The link to the Crowe Travel Portal can be found on the Concur home page. Some of the information included but certainly not all:
 - Employee Travel Specials – Discounted hotel rates for leisure travel for Crowe employees.
 - My Home – Provides you access to past trips, present trips, unused tips and much more all in one location.



INSURANCE CARD INFORMATION

FOR CAR RENTAL INSURANCE COVERAGE

If you rent a car for business travel and are involved in an automobile accident, it will be important that you have this card and/or the information contained on this card, with you. If you expect to be a frequent traveler, it is suggested that you keep this card in your wallet.

If you have any questions, please contact Crowe Travel.

IF YOU HAVE THE RIGHT TO WORK, Don't let anyone take it away.



If you have a legal right to work in the United States, there are laws to protect you against discrimination in the workplace.

You should know that –
No employer can deny you a job or fire you because of your national origin or citizenship status.

In most cases employers cannot require you to be a U.S. citizen or permanent resident or refuse any legally acceptable documents.

If any of these things have happened to you, you may have a valid charge of discrimination that can be filed with the OSC. Contact the OSC for assistance in your own language.

Call 1-800-255-7688. TDD for the hearing impaired is 1-800-237-2515.

In the Washington, D.C., area, please call 202-616-5594, TDD 202-616-5525

Or write to:
U.S. Department of Justice
Office of Special Counsel - NYA
950 Pennsylvania Ave., N.W.
Washington, DC 20530

**U.S. Department of Justice
Civil Rights Division**

Office of Special Counsel for
Immigration-Related Unfair
Employment Practices



This Employer Participates in E-Verify



This employer will provide the Social Security Administration (SSA) and, if necessary, the Department of Homeland Security (DHS), with information from each new employee's Form I-9 to confirm work authorization.

IMPORTANT: If the Government cannot confirm that you are authorized to work, this employer is required to provide you written instructions and an opportunity to contact SSA and/or DHS before taking adverse action against you, including terminating your employment.

Employers may not use E-Verify to pre-screen job applicants or to re-verify current employees and may not limit or influence the choice of documents presented for use on the Form I-9.

In order to determine whether Form I-9 documentation is valid, this employer uses E-Verify's photo screening tool to match the photograph appearing on some permanent resident and employment authorization cards with the official U.S. Citizenship and Immigration Services' (USCIS) photograph.

If you believe that your employer has violated its responsibilities under this program or has discriminated against you during the verification process based upon your national origin or

citizenship status, please call the Office of Special Counsel at 1-800-255-7688 (TDD: 1-800-237-2515).

NOTICE:

Federal law requires all employers to verify the identity and employment eligibility of all persons hired to work in the United States.

Employment Verification.  **Done.**

For more information on E-Verify, please contact DHS at:

1-888-464-4218



E-VERIFY IS A SERVICE OF DHS AND SSA

Este Empleador Participa en E-Verify



Este empleador le proporcionará a la Administración del Seguro Social (SSA), y si es necesario, al Departamento de Seguridad Nacional (DHS), información obtenida del Formulario I-9 correspondiente a cada empleado recién contratado con el propósito de confirmar la autorización de trabajo.

IMPORTANTE: En dado caso que el gobierno no pueda confirmar si está usted autorizado para trabajar, este empleador está obligado a proporcionarle las instrucciones por escrito y darle la oportunidad a que se ponga en contacto con la oficina del SSA y, o el DHS antes de tomar una determinación adversa en contra suya, inclusive despedirlo.

Los empleadores no pueden utilizar E-Verify con el propósito de realizar una preselección de aspirantes a empleo o para hacer nuevas verificaciones de los empleados actuales, y no deben

restringir o influenciar la selección de los documentos que sean presentados para ser utilizados en el Formulario I-9.

A V I S O:

La Ley Federal le exige a todos los empleadores que verifiquen la identidad y elegibilidad de empleo de toda persona contratada para trabajar en los Estados Unidos.

A fin de poder determinar si la documentación del Formulario I-9 es válida o no, este empleador utiliza la herramienta de selección fotográfica de E-Verify para comparar la fotografía que aparece en algunas de las tarjetas de residente y autorizaciones de empleo, con las fotografías oficiales del Servicio de Inmigración y Ciudadanía de los Estados Unidos (USCIS).

Si usted cree que su empleador ha violado sus responsabilidades bajo este programa, o ha discriminado en contra suya durante el proceso de verificación debido a su lugar de origen o condición de ciudadanía, favor ponerse en contacto con la Oficina de Asesoría Especial llamando al 1-800-255-7688 (TDD: 1-800-237-2515).

Employment Verification.  **Done.**

Para mayor información sobre E-Verify, favor ponerse en contacto con la oficina del DHS llamando al:

1-888-464-4218



E-VERIFY IS A SERVICE OF DHS AND SSA