

4. "contractors" means those persons providing labor to Starbucks as independent contractors and not as employees.
5. "Financial Reports" means complaints or reports concerning questionable accounting, internal accounting controls and/or auditing matters at Starbucks, including:
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  - e) deviation from full and fair reporting of Starbucks financial condition.
6. "Internal control" means a process designed by, or under the supervision of, our chief executive and chief financial officers, and carried out by the Board of Directors, management and other personnel, to provide reasonable assurance regarding the reliability of Starbucks financial reporting and the preparation of financial statements for external purposes, in accordance with generally accepted accounting principles. Starbucks internal controls:
  - pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of Starbucks assets;
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  - Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of Starbucks assets that could have a material effect on Starbucks financial statements.

# Starbucks Manual Complaints

**Richard Bailey**



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