

Society of Gastroenterology
Nurses and Associates, Inc.

*Board Policy &
Administrative Procedure
Manual*

Policy No: A-29
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Effective Date: 12/07
Revision Date: 10/10
Review Date: 10/08, 10/10, 11/12

Subject: Whistleblower Protection Policy

Review Responsibility: Budget, Finance and Audit; Articles & Bylaws

Policy Statement:

The Society of Gastroenterology Nurses and Associates, Inc. (SGNA) prides itself on its adherence to federal, state, and local laws and/or regulations, including business ethics policies. As such, even though it is not obligated to do so, the Organization has decided to voluntarily adopt a whistleblower protection policy. Pursuant to this policy, any employee who becomes aware of any violation of federal, state, or local law or regulation, including any financial wrongdoing, should immediately report the violation to the Executive Director to allow the organization to investigate and, if applicable, correct the situation or condition.

If the Executive Director is involved or is believed to be involved in the matter being reported, employees may, in the alternative, make a report to SGNA's legal counsel. SGNA will conduct an investigation and take appropriate action within a reasonable period of time. Such complaints will be held in confidence to the extent the needs of the investigation permit.

"Financial wrongdoing" may include, but is not limited to:

- questionable accounting practices;
- fraud or deliberate error in financial statements or recordkeeping;
- deficiencies of internal accounting controls;
- misrepresentations to company officers or the accounting department (including deviation from full reporting of financial conditions).

If any employee reports in good faith what the employee believes to be a violation of the law and/or financial wrongdoing to SGNA, its legal counsel, or to a federal, state, or local agency or assists in an investigation concerning financial wrongdoing, it is SGNA's policy that there will be no retaliation taken against the employee.

Employees are reminded of the importance of keeping financial matters confidential. Employees with questions concerning the confidentiality or appropriateness of disclosure of particular information should contact the Executive Director.

Focus:

SGNA Employees, Members, Board of Directors

Purpose:

To provide a policy for Whistleblower protection.

Supportive Data: Form 990, Part III: Statements regarding Governance, Management and Financial Reporting

* It is subject to any modifications recommended by our Attorneys or Accountants.