

## Society of St. Andrew

### Whistleblower Policy

General: Society of St. Andrew requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Society of St. Andrew, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

**1. Reporting Responsibility:** It is the responsibility of all directors, officers and employees to report any actual or suspected criminal conduct or ethical violation in accordance with this Whistleblower Policy.

**2. No Retaliation:** No director, officer or employee who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious ethical concerns within the Society of St. Andrew prior to seeking resolution outside the organization

**3. Reporting Violations:** The Society of St. Andrew has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor or the employee is not satisfied with the supervisor's response, the employee is encouraged to speak with the person responsible for Human Resources within SoSA or anyone in management with whom the employee is comfortable approaching. Supervisors and managers are required to report suspected ethics violations to SoSA's Executive Director, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following SoSA's open door policy, individuals should contact SoSA's Executive Director directly. When the Executive Director is suspected of such violations, reports should be made to the Chair of the Board of Directors.

**4. Compliance Officer:** SoSA's Executive Director is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the board of directors and/or the audit committee. The Executive Director has direct access to the audit committee of the board of directors and is required to report to the audit committee at least annually on compliance activity.

**5. Accounting and Auditing Matters:** The audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Executive Director shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

**6. Acting in Good Faith:** Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information

disclosed indicates a violation. Any allegations which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

**7. Confidentiality:** Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**8. Handling of Reported Violations:** The Executive Director will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.