

CTSGNA Board Policy & Administrative Procedure Manual: Policy No: A1

Subject: Whistleblower Protection Policy

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

Policy Statement:

The Connecticut Society of Gastroenterology Nurses and Associates, Inc. (CTSGNA) 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, CTSGNA has decided to voluntarily adopt a whistleblower protection policy. Pursuant to this policy, any member 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 President of CTSGNA to allow the organization to investigate and, if applicable, correct the situation or condition.

If the President of CTSGNA is involved or is believed to be involved in the matter being reported, members may, in the alternative, make a report to SGNA's legal counsel. SGNA will then conduct an investigation. SGNA will follow procedures to take appropriate action within a reasonable period of time. Such complaints will be held in confidence to the extent needed as the investigation permits.

"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 members reports in good faith what the member believes to be a violation of the law and/or financial wrongdoing to CTSGNA, SGNA's legal counsel, federal, state, or local agency that assists in an investigation concerning financial wrongdoing, that there will be no retaliation taken against the members as per CTSGNA's policy.

Members are reminded of the importance of keeping financial matters confidential. Members with questions concerning the confidentiality or appropriateness of disclosure of particular information should contact the President CTSGNA.

Focus:

CTSGNA, 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.