



## **SN-ICC Whistleblower Policy**

### **Introduction**

The SN-ICC bylaws and code of ethics require 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 SN-ICC we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Definition**

Definition: One who reveals wrongdoing within SN-ICC to the public or to those in positions of authority. This is a key element of Sarbanes Oxley.

### **Reporting Responsibility**

It is the responsibility of all directors, officers and employees to comply with the bylaws and to report violations or suspected violations in accordance with this Whistleblower Policy.

### **Retaliation**

No director, officer or employee who in good faith reports a violation of the bylaws shall suffer harassment, retaliation or adverse employment consequence. In the case of an employee who retaliates against someone who has reported a violation in good faith he/she is subject to discipline up to and including termination of employment; in the case of an officer or director punishment could include expulsion from the board of directors. This Whistleblower Policy is intended to encourage and enable employees, officers and directors to raise serious concerns within the SN-ICC prior to seeking resolution outside the SN-ICC.

### **Reporting Violations**

The bylaws address SN-ICC's open door policy and suggest that an employee, officer or director share their questions, concerns, suggestions or complaints with someone who can address them properly. In the case of an employee, their supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the chair of the Ethics Committee or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the bylaws to the SN-ICC's Ethics Committee, which has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or comfortable with following the SN-ICC's open door policy, individuals should contact the chair of SN-ICC's Ethics Committee. In the case of a concern by an officer or director, the chair of the Ethics Committee should be contacted.

## **Compliance Officer<sup>1</sup>**

The SN-ICC's Compliance Officer is the chair of the Ethics Committee. The SN-ICC's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Bylaws and, at his/her discretion, shall advise the Executive Director and/or the Ethics Committee. The Compliance Officer has direct access to the Ethics Committee and the board of directors and is required to report to the Ethics Committee at least annually on compliance activity.

## **Accounting and Audit Matters**

The Ethics Committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Ethics Committee of any such complaint and work with the committee until the matter is resolved.

## **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the bylaws must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the bylaws. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## **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.

## **Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within ten (10) business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

<sup>1</sup> Note: The Compliance Officer could also be appointed by the board, a designated director, or a third party such as an HR Specialist or the board attorney.