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**POLICY CATEGORY: 4. DAILY OPERATIONS**

**POLICY TYPE: 4.C. HUMAN RESOURCES**

**POLICY TITLE: 4.C.2. *Whistleblowers***

Approved by Board of Directors – 1/28/14

**Section I. Purpose**

The underlying purpose for the adoption of this policy by the South Carolina Association of Nonprofit Organizations (“the Corporation”) is to support the Corporation’s goal of fair and accurate accounting of its financial matters, as well as compliance with regard to applicable accounting regulations and internal accounting policies and auditing controls. The support of all directors, officers, and employees is important in achieving compliance with accounting regulations and internal accounting policies and auditing controls.

**Section II. Policy**

If any director, officer or employee (“Affected Person”) reasonably believes that some policy, practice, or activity at the Corporation is in violation of accounting regulations or laws or internal accounting policies or auditing controls, a written complaint should be filed with the Board of Directors.

**Section III. Protection of Complainants**

No Affected Person who in good faith reports a complaint provided for in this policy or participates honestly in the investigation regarding financial, auditing or accounting matters shall be disciplined or sanctioned, or suffer any other retaliation by the Corporation solely as a result of having reported such complaint.

“Good Faith” means that the Affected Person has a reasonably-held belief that the disclosure made by the Affected Person is true and the complaint has not been made out of malice, spite, jealousy, for personal gain or for any ulterior motive. The Corporation reserves the right to exercise all disciplinary rights and sanctions in response to any facts reported in any such compliant or discovered as a result of any such complaint.

**Section IV. Confidentiality**

The Corporation will treat all complaints under this policy as confidential to the extent possible consistent with the Corporation’s obligation to investigate and correct unlawful or unethical accounting or audit practices. If anonymity is requested, the Corporation will exercise reasonable care to keep confidential the identity of any complainant under this procedure until a formal investigation is launched. Thereafter, the identity of the complainant may be kept confidential, if requested, unless such confidentiality is incompatible with a fair investigation, unless there is an overriding reason for identifying or otherwise disclosing the identity of the complainant or unless such disclosure is required by law. Where disciplinary proceedings are invoked against any individual who is the subject of a complaint under this procedure, the Corporation will normally require the name of the person making the complaint to be disclosed to the person who is the subject of the complaint.

To ensure confidentiality, an Affected Person may elect to make a complaint anonymously.

**Section V. Unsubstantiated Allegations**

If an Affected Person makes a complaint, in Good Faith pursuant to this policy, and any facts alleged are not confirmed by subsequent investigation, no action will be taken against the complainant by the Corporation.

**Section VI. Follow-Up**

The Board of Directors shall cause investigations of all complaints to be conducted as quickly as possible, taking into account the nature and complexity of the complaint and the issues raised therein.

A report of all substantial complaints and any subsequent actions taken will be made to the Corporation’s outside auditors. Records, including the results of any investigation, will be maintained in the permanent records of the Corporation.

**Section VII. Review and Reporting**

This policy is subject to periodic review as necessary or appropriate by the Corporation’s Board of Directors.