

## **SOPA Whistleblower Policy**

The Whistleblower policy is intended to provide a mechanism for the reporting of illegal activity or the misuse of Special Olympics of Pennsylvania's aka "SOPA" assets while protecting the employees/volunteers who make such reports from retaliation.

### **Questionable Conduct**

This policy is designed to address situations in which an employee/volunteer suspects another employee/volunteer has engaged in illegal acts or questionable conduct involving SOPA's assets. This conduct might include outright theft (of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to SOPA's auditors, or even a conflict of interest that results in financial harm to SOPA. SOPA encourages reporting such questionable conduct and has established a system that allows reports to be made anonymously.

### **Making a report**

If an employee/volunteer suspects illegal conduct or conduct involving misuse of SOPA's assets or in violation of the law, he or she may report it, anonymously if the employee/volunteer wishes, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Employees/volunteers can make a report to any of the following SOPA executives at any time: Chief Executive Officer, Vice President of Finance, or the Chair of the Board's Finance/Audit Committee. SOPA will promptly conduct an investigation into matters reported, keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

Alternatively, employees/volunteers can make a report by calling the Board Chair. His or her name is posted on SOPA's website.

### **No Retaliation**

An employee/volunteer who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any SOPA employee is directed to immediately report it to the chief executive or head of finance.

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation. The party conducting the investigation will notify the employee/volunteer of the results of the investigation.

SOPA strongly disapproves of and will not tolerate any form of retaliation against an employee/volunteer who report concerns in good faith regarding SOPA's operations. Any employee/volunteer who engages in such retaliation will be subject to discipline up to and including termination.

## SOPA Reporting Procedures

The “whistleblower” procedure is intended to describe the process through which concerns about the possible misuse of SOPA’s assets are handled pursuant to SOPA’s whistleblower policy.

1. An employee/volunteer makes a report of suspected misuse of SOPA’s assets by reporting in person to a SOPA executive, or reporting anonymously to the board chair or finance/audit committee chair.
2. The report is promptly reviewed by the chief executive, as well as the head of finance, to determine whether the report constitutes a complaint or a non-complaint, unless one of them is allegedly involved in the misconduct, in which case the report should be reviewed by only one of them. If both are involved, the report should go directly to the board chair or finance/audit committee chair.
  - a. A *complaint* means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of SOPA’s conflict-of-interest policy that results in a financial harm to SOPA; or (iv) a claim of retaliation against any employee making a good faith report regarding any of the proceeding matter.
  - b. A *non-complaint* means a report of any other matter not involving a misuse of SOPA’s assets.
3. If the report is deemed to be a complaint, it will be promptly investigated and forwarded to the appropriate executive or manager for follow-up. Some non-complaints may involve serious matters and may require prompt investigation, but may nevertheless not involve misuse of SOPA’s assets.
4. Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the employee/volunteer making the complaint. A written report of the outcome of each investigation is prepared and delivered to the finance/audit committee chair.
5. The finance/audit committee chair decides whether the report involves a matter that is material. If it is deemed material, it is reviewed by the full committee, which may forward it for disposition to the board or may direct senior management to take actions to resolve the situation. If the report is deemed nonmaterial, it is not reviewed by the committee but is instead addressed by the chief executive officer or head of finance, as appropriate.