



WHISTLEBLOWER POLICY

General

The Spina Bifida Association's Code of Ethics and Conduct ("Code") 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 organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers, and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy. The range of suspected wrongdoing covered by this whistleblower policy includes any action that is illegal or violates an adopted policy of the SBA. Examples include, but are not limited to:

- Theft
- Financial reporting that is intentionally misleading
- Improper or undocumented financial transactions
- Improper destruction of records
- Improper use of assets
- Violations of the SBA's Conflict of Interest Policy
- Any other improper occurrence regarding cash, financial procedures, or reporting.

No Retaliation

No director, officer, or employee who in good faith reports a violation of the Code 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 concerns within the organization prior to seeking resolution outside the organization.

Reporting Violations

The Code addresses the Spina Bifida Association's 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 you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with anyone in management who you are comfortable approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the organization's compliance officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the organization's open-door policy, individuals should contact the organization's compliance officer directly.

Compliance Officer

The organization's compliance officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code. The compliance officer may choose whether or not to advise the chief executive and/or the audit committee of a complaint unless reporting is required by this policy. The compliance officer has direct access to the audit committee of the board and is required to report to the audit committee at least annually on compliance activity. The Spina Bifida Association's compliance officer is the chair of the audit committee.

Accounting and Auditing Matters

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

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. To make an anonymous report, the complainant should send a letter to the Compliance Officer to describe the violations or suspected violations.

Handling of Reported Violations

All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

*Adopted by the Spina Bifida Association Board of Directors on June 27, 2007
Amended by the Spina Bifida Association Board of Directors on March 10, 2018.*