

16. Whistleblower Policy.

- a. APA Ohio Chapter is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its Board members, officers, contractors/employees, or volunteers. This policy applies to any matter which is related to APA Ohio's business and does not relate to private acts of an individual not connected to the business of APA Ohio.
- b. All APA Ohio members that participate in the APA Ohio Chapter's financial administration, including the Chapter Treasurer, Chapter President, Section Treasurers, and APA Ohio Executive Director, are expected to conduct themselves in a manner consistent with the AICPA Code of Ethics.
- c. If any member of the APA Ohio Board of Trustees or APA Ohio Chapter membership believes that some policy, practice, or activity of APA Ohio is in violation of any law, Chapter bylaw, or accounting policy, a written complaint should be filed with the Executive Director and/or the Chapter President.
- d. It is contrary to the values of APA Ohio for anyone to retaliate against any Board member, officer, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any of APA Ohio's bylaws or accounting policies. An employee, contractor, or Board member who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment, contract, or removal from the APA Ohio Chapter Board.
- e. All reports will be followed up promptly, and an investigation conducted by the APA Ohio Governance Committee or Executive Committee, as appropriate. In conducting its investigations, APA Ohio will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation.

Excerpted from the APA Ohio Accounting Practices and Financial Administration Guide, as adopted by the APA Ohio Board September 23, 2016.