

DAUGHTERS OF SARAH SENIOR COMMUNITY**DAUGHTERS OF SARAH NURSING CENTER, INC.****WHISTLEBLOWER POLICY****Purpose**

The Daughters of Sarah Nursing Center, Inc. is committed to maintaining the highest standards of ethical conduct. Given its mission and responsibilities, all employees, officers, directors, and lay volunteers have an obligation to preserve the organization's reputation and standing in the community, to uphold the public trust, and to act in an ethical and lawful manner.

Policy

As part of its overall commitment to ethical conduct, Daughters of Sarah Nursing Center, Inc. has established this Whistleblowers Policy. The Policy has been implemented to encourage employees, officers, directors and volunteers to make good faith reports confidentially and without fear of reprisal of: (i) possible violations of Federal or State laws or regulations; (ii) possible infractions of the rules and organizational policies of the Daughters of Sarah Nursing Center, Inc.; or (iii) other concerns they may have regarding the organization's business practices.

Daughters of Sarah Nursing Center, Inc. has implemented numerous policies that provide for the reporting of suspected inappropriate behavior. These include a Fraud and Abuse Prevention Policy, a Conflicts of Interest Policy, a Compliance Program, a Code of Conduct/Ethics, a Board of Directors Conflict of Interest Policy/Code of Conduct, Fiscal Internal Control Policies, and a Prohibition of Harassment Policy, among others. It is the intent of this Policy to encourage the good faith reporting of suspected violations of law and of these Daughter of Sarah Nursing Center, Inc. policies.

The matters that should be reported under this Policy include suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, conflicts of interest, suspected compliance or ethics issues, or abuse, waste or misuse of government reimbursement or Daughters of Sarah Nursing Center, Inc.'s assets. (Human resource issues, discrimination or harassment can also be reported using this Policy's mechanisms, but should more typically be handled as is outlined in the Daughters of Sarah Nursing Center, Inc. Employee Handbook.)

Confidentiality and Non-Retaliation

Anyone who comes forward with a good faith report of suspected illegal or unethical behavior on the part of any Daughters of Sarah employee, officer, director, or volunteer shall be treated with respect and dignity, and will be entitled to privacy and confidentiality to the greatest extent possible. However, it must be recognized that, as circumstances warrant, the name of the individual making the report will be communicated to the Compliance Officer, to an individual responsible for conducting an investigation of the suspected violation, or to a governmental agency investigating any such suspected violation. Any such disclosure will only be made on a bona fide need-to-know basis.

Moreover, no one who makes a good faith report under this Policy will be subject to any form of retaliation, intimidation, discrimination, harassment or adverse employment decision by virtue of having made such a report. Any other person who engages in such retaliatory, intimidating, harassing, or discriminatory behavior will be subject to disciplinary action, including possible termination from employment.

Reporting Process

Anyone wishing to make a report may do so to any one of the following individuals:

- 1) The Chief Operating Officer, who has been designated as the organization's Compliance Officer,
- 2) The CEO of the organization, or
- 3) The Chair of the organization's Board Finance/Audit Committee.

To further insure that reports can be made in a setting that assures confidentiality, Daughters of Sarah Nursing Home has also arranged for an outside organization to receive reports. Reports may be made (either anonymously or non-anonymously) to Senior Crimestoppers by calling: **1-800-529-9096**.

The above referenced persons receiving the reports are responsible for expeditiously instituting investigative steps regarding the reported complaints and allegations. (Reports made to Senior Crimestoppers will be forwarded to the Compliance Officer.) All employees, officers, directors, and volunteers are expected to cooperate with the investigatory process. Investigations will be undertaken to the fullest extent possible, and the results of the investigation(s) together with any recommendations for appropriate corrective action will be reported to the CEO and the Finance/Audit Committee of the organization's Board of Directors.

Policy Distribution

Copies of this Whistleblower Policy shall be distributed to all officers, directors, employees and to volunteers who provide substantial services to the organization.