

Centurion Ministries, Inc. Whistle Blower Policy

1. Centurion Ministries, Inc. ("Centurion") is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including N.J. Stat. § 34:19-1 (Conscientious Employee Protection Act) and those concerning accounting and auditing. Centurion prohibits fraudulent practices by any of its board members, officers, employees, volunteers or contractors ("Covered Persons"). This policy outlines a procedure for Covered Persons to report actions that such person reasonably believes violates a law, or regulation or that constitutes fraudulent accounting or other practices. This policy applies to any matter which is related to Centurion's business and does not relate to private acts of an individual not connected to the business of Centurion.
2. If a Covered Person has a reasonable belief that another Covered Person or Centurion has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the Covered Person is expected to immediately report such information to the Legal Director, Executive Director, or Head of the Audit Committee.
3. All reports will be followed up promptly, and an investigation conducted. In conducting its investigations, Centurion will strive to keep the identity of the informing individual as confidential as possible, while conducting an adequate review and investigation.
4. Centurion will not retaliate against a Covered Person in the terms and conditions of employment or otherwise because that person: (a) reports to a supervisor, to the Legal Director, Executive Director, Head of Audit Committee or to a federal, state or local agency what the informing individual believes in good faith to be a violation of the law; or (b) participates in good faith in any resulting investigation or proceeding, or (c) exercises his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect the informing individual's rights. Nothing contained herein is intended to limit any rights or protections applicable under the Conscientious Employee Protection Act which rights and protections are incorporated by reference and which will be fully applicable under this policy.
5. The protection against retaliatory action provided in this policy shall not apply to a Covered Person who makes a disclosure to a public body unless that person has brought the activity, policy or practice in violation of a law, or a rule or regulation promulgated pursuant to law to the attention of a supervisor or other person at Centurion as set forth in paragraph 2 hereof, by written notice and has afforded Centurion a reasonable opportunity to correct the activity, policy or practice. Disclosure shall not be required where the informing individual is reasonably certain that the activity, policy or practice is known to Centurion or where the informing individual reasonably fears physical harm as a result of the disclosure provided, however, that the situation is emergent in nature.

6. Centurion may take disciplinary action (up to and including termination) against an employee (or against another category of Covered Person where feasible) who in management's assessment has engaged in retaliatory conduct in violation of this policy.

7. Supervisors will be trained on this policy and Centurion's prohibition against retaliation in accordance with this policy.