

CENTRAL KY RIDING FOR HOPE, INC.

Whistleblower Policy and Procedures

General

CENTRAL KY RIDING FOR HOPE, INC. is committed to lawful and ethical behavior in all of its activities and requires directors, volunteers and employees to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The **objectives** of the Whistleblower Policy are to establish policies and procedures to:

- prevent or detect and correct improper activities

encourage each director, officer, employee and volunteer (Reporting Individual) to report what he or she in good faith believes to be a material violation of law or policy or questionable accounting or auditing matter by CENTRAL KY RIDING FOR HOPE, INC.

- ensure the receipt, documentation, retention of records, and resolution of reports received under this policy
- protect reporting Individuals from retaliatory action.

Reporting Responsibility

Each Reporting Individual has an obligation to report what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by the organization, its officers, directors, employees, volunteers, agents or other representatives. Reporters must also notify the organization if an action needs to be taken in order for the organization to be in compliance with law or policy or with generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- providing false or misleading information on the organization's financial documents, grant reports, tax returns or other public documents;
- providing false information to or withholding material information from the organization's auditors, accountants, lawyers, directors or other representatives responsible for ensuring organization compliance with fiscal and legal responsibilities;
- embezzlement, private benefit, or misappropriation of funds;

- material violation of organization policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention;
- discrimination based on race, gender, sexual orientation, ethnicity, and disability;
- facilitation or concealing any of the above or similar actions

Reporting Concerns

Employees

Whenever possible, employees should seek to resolve concerns by reporting issues directly to his/her manager or to the next level of management as needed until matters are satisfactorily resolved. However, if for any reason an employee is not comfortable speaking to a manager or does not believe the issue is being properly addressed, the employee may contact the executive director, Chairman of the Board or any other Board Member. Whenever practical, reports should be in writing.

Directors and Other Volunteers

Directors and other volunteers may submit concerns to the Executive Director or directly to the Board Chair. If the volunteer or director is not comfortable reporting to either of these individuals or if he/she does not believe the issue is being properly addressed, the volunteer or director may report directly to the any Board Member.

Contact information for these persons may be obtained from the organization's website. Concerns may be submitted anonymously. Because it is impossible to seek additional information from a Reporting Individual about anonymous reports, it is essential that such reports contain as much specific information as possible.

Handling of Reported Violations

The organization will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the Executive Director of the organization to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem. The Executive Director will issue a full report of all matters raised under this policy to the Board of Directors. The Board of Directors may conduct a further investigation upon receiving the report from the Executive Director.

For matters reported directly to the Board of Directors, the Board shall promptly (generally within five business days) acknowledge receipt of the complaint to the complainant if the identity of the complainant is known and conduct an

investigation to determine if the allegations are true and whether the issue is material and what, if any, corrective action is necessary. Upon the conclusion of this investigation, the Board of Directors shall promptly report its findings to the Executive Director.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be threatened, discriminated against or otherwise subject to retaliation or, in the case of an employee, adverse employment consequences as a result of such report. Moreover, a volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, the organization cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by organization staff, directors, or others involved with the investigation of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to organization employees, may result in discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.