



WHISTLEBLOWER POLICY

A. Purpose

This Whistleblower Policy is intended to:

1. Achieve compliance with the Sarbanes-Oxley Act of 2002, as amended, requirements for nonprofit organizations;
2. help ensure honesty and integrity in the governance, management, and operation of our organization; and
3. provide a mechanism for employees and others to safely raise serious concerns for resolution within the organization.

B. Policy

1. Filing of Complaints. Employees, officers and members of the Board of Directors are encouraged, in good faith (i.e., in the reasonable belief that they are providing truthful information), to report to any member of the Board of Directors any violations of law or policy, any accounting or financial irregularities, fraud or misrepresentations, any instances of legal or regulatory noncompliance, or any other suspected wrongdoing or conduct that could damage our organization's good name, interests, and relationships with supporters, vendors, sponsors, and the community at large, as well as any attempts to conceal any such conduct. Such member of the Board of Directors shall handle the complaint promptly.
2. Confidentiality Permitted. 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.
3. Investigating, Handling, and Documenting Complaints. The Director shall ensure the investigation and resolution of all reported complaints and allegations of misconduct in a reasonably prompt manner. In appropriate circumstances, the complaint may be referred to outside attorneys or consultants for investigation and report. In the case of alleged accounting or financial violations, the matter shall be reported to the Audit Committee for consideration and corrective and disciplinary action. In all other matters, the complaint shall be referred to the full Board of Directors for consideration and corrective and disciplinary action. Complaints and their investigation shall be subject to and handled consistently with corporate conflicts of interest policies. The resolution of such complaints or

concerns shall be reported to the Board of Directors, to senior staff, and to the complainant, and shall include a report of any appropriate corrective or disciplinary action taken or planned to address the issues raised. A record of all material complaints and concerns shall be maintained by the Secretary of the Board of Directors.

4. Protection of Whistleblowers. No one who in good faith reports any conduct or misconduct described in section 1 above, or who participates in the investigation thereof, shall suffer as a result of such report or participation harassment, retaliation, discrimination in compensation, or other terms and conditions or privileges of employment, or any other adverse employment consequence. An employee who retaliates against someone who has reported or participated in the investigation of a violation in good faith is subject to discipline up to and including termination of employment. Anyone who makes allegations in bad faith (i.e., knowing or reasonably should have known the information provided to be false or untruthful) or without any reasonable basis is also subject to discipline. Protection from retaliation does not extend to immunity for any complicity in the matters which are the subject of the complaint or an ensuing investigation.
5. Non-Exclusivity. These procedures are not intended to limit or restrict in any way the rights of employees to report in good faith alleged violations to proper governmental and regulatory authorities.

Chestnut Mountain Ranch, Inc. reserves the right to alter this policy at any time with or without notice.

Reviewed and Recommended for Implementation by the Board of Directors:


Executive Director

Date: 6-28-2019

Policy effective date: 6-28-2019