



WHISTLEBLOWER POLICY

Wilderwood Equine Therapy and Rescue requires directors, officers, employees, and volunteers to observe high standards of business and personal ethics in the conduct of duties and responsibilities. As employees, volunteers, and/or representatives of Wilderwood Equine Therapy and Rescue, all must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable directors, officers, employees or volunteers and others to raise serious concerns internally so that Wilderwood Equine Therapy and Rescue can address and correct inappropriate conduct and actions. It is the responsibility of all Board members, officers, employees, and volunteers to report concerns about violations of Wilderwood Equine Therapy and Rescue's code of ethics or suspected violations of law or regulations that govern Wilderwood Equine Therapy and Rescue's operations.

No Retaliation

It is contrary to the values of Wilderwood Equine Therapy and Rescue 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, suspected fraud, or suspected violation of any regulation governing the operations of Wilderwood Equine Therapy and Rescue. An employee or volunteer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or service on the Board.

Reporting Procedure

Wilderwood Equine Therapy and Rescue has an open-door policy. Board members, directors, employees, and volunteers are encouraged to share their questions, concerns, suggestions or complaints. If an employee or volunteer is not comfortable speaking with a supervisor and/or the Executive Director or are not satisfied with a supervisor's or the Executive Director's response, he or she is encouraged to speak directly with a Board member. Supervisors are required to report complaints or concerns about suspected ethical and legal violations in writing to the

Wilderwood Equine Therapy and Rescue's Executive Director, who has the responsibility to investigate all reported complaints. Directors, employees, or volunteers with concerns or complaints may also submit their concerns in writing directly to the Board President.

Oversight Responsibility

Wilderwood Equine Therapy and Rescue's Executive Director is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Executive Director will advise the Board of all complaints and their resolution and will report at least annually to the Board on compliance activity relating to accounting or alleged financial improprieties. In the case of a complaint about the Executive Director, the responsibility for oversight of the complaint falls to the Board President or his or her delegate.

Accounting and Auditing Matters

Wilderwood Equine Therapy and Rescue's Executive Director shall immediately notify the Board of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee as well as Wilderwood Equine Therapy and Rescue's third-party accountant until the matter is resolved.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

Wilderwood Equine Therapy and Rescue's Executive Director will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be investigated promptly. Appropriate corrective action will be taken if warranted by the investigation.

This Whistleblower Policy was approved by the Board of Directors of Wilderwood Equine Therapy and Rescue on May 7, 2021.