

RODEHEAVER BOY'S RANCH, INC.
WHISTLEBLOWER POLICY
Adopted: November 18, 2013

POLICY

Rodeheaver Boy's Ranch, Inc. requires officers, directors, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Ranch, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all officers, directors, employees and volunteers to comply with the "Policy" and to report violations or suspected violations.

No Retaliation

No officer, director, employee or volunteer who in good faith reports a violation of the "Policy" shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns prior to seeking resolution elsewhere.

Compliance Officer

All reported concerns will be forwarded to the Compliance Officer in accordance with the procedures set forth herein. The Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the "Policy" and shall advise the Executive Director and the Board of Directors. The Compliance Officer shall be the chair of the audit committee, which shall be appointed annually by the Board.

Reporting Violations

Employees

The "Policy" encourages an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the "Policy" to the Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the open door policy, individuals should contact the Compliance Officer directly.

being made with reference to such organization) by or on behalf of RBR even if such decision will, directly or indirectly, affect such organization.

Disclosure Statement

A conflict of interest disclosure statement in the form (attached) shall be furnished annually by each Officer, Director and covered employee, disclosing any anticipated or possible conflict situations. Covered employees shall be senior employees, other employees who have a decision making role in hiring or contracting or any other employee whom the Ranch attorney determines should be a covered employee. Each new Officer, Director or employee shall be advised of the policy and furnished a disclosure statement upon undertaking the duties of such position.

Implementation and Voting

When any conflict of interest is involved in a matter requiring action by the Board, the interested Officer or Director shall call it to the attention of the Board and said Officer or Director shall not vote on such matter. However, the interested person may, if they elect to in their sole discretion, briefly state her/his position on any matter or answer pertinent questions of other Board or committee members since her/his knowledge may be of assistance with respect to the Board's deliberations on such matter. In each such case, the interested person shall recuse him/herself when the vote on the matter is called. If a person recuses him/herself he/she shall leave the room during the discussion and during the vote on the issue if requested to do so by a majority vote of the Board or applicable committee.

The minutes of the meeting shall reflect that the conflict of interest was disclosed and whether the interested person was or was not present during the final discussion or vote. When there is a doubt as to whether or not a conflict exists, the matter shall be resolved by a vote of the Board, excluding the potentially interested person.

When any conflict of interest may be involved in a matter involving an employee, such employee shall notify the President of RBR, which shall constitute notice to the Board, and if the conflicted person is the President, he/she shall notify the Board.

Definition

Members of the immediate family shall mean spouse, descendants, parents and siblings. Such term may have broader scope for purpose of the self dealing rules under the IRC, and if a question arises in this regard, the President or legal counsel should be consulted.

Officers, Directors and Volunteers

Officers, Directors and volunteers should submit Concerns in writing directly to the Compliance Officer. Contact information for the Compliance Officer may be obtained from the President of the Ranch.

Accounting and Auditing Matters

The audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the "Policy" must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the "Policy". 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 and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

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.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days, if possible. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.