

## **WHISTLEBLOWER POLICY**

Happy Trails for Kids requires directors, officers, employees and consultants to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Happy Trails, we must practice honesty and integrity in fulfilling our responsibilities, and we must comply with all applicable laws and regulations. For the purpose of this policy only, the term “employee” is meant to include independent contractors.

### Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Happy Trails 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 Happy Trails’ governance policies or suspected violations of law or regulations that govern Happy Trails’ operations.

### No Retaliation

It is contrary to our values 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, or suspected fraud, or suspected violation of any regulation governing our operations. 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.

### Reporting Procedure

Happy Trails has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak to the Executive Director, President, or any Board member. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to Happy Trails’ Chairman, who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the Executive Director, President, or Chairman.

### Oversight

Happy Trails’ Chairman is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Chairman will advise the Executive Director and the Board of Directors of all complaints and their resolution on compliance activity relating to accounting or alleged financial improprieties.

### Accounting and Auditing Matters

Happy Trails’ Chairman shall immediately notify the Board of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the Board 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, but confidentiality cannot be guaranteed. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and any applicable laws.

### Handling of Reported Violations

Happy Trails' Chairman will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Chairman:

Jon Abrams

310-314-8803

[jabrams@abramsbrown.com](mailto:jabrams@abramsbrown.com)