

Western Dressage Association of America Whistleblower Policy

Western Dressage Association of America (the “Non-Profit”) requires its directors, officers, employees, and volunteers (each, a “Non-Profit Individual”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Non-Profit, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

1. Purpose.

- a. The purpose of this whistleblower policy (the “Policy”) is to:
 - i. Encourage and enable Non-Profit Individuals and others to raise concerns regarding suspected illegal or unethical conduct or practices or violations of the Non-Profit’s policies on a confidential and, if desired, anonymous basis.
 - ii. Protect against retaliation for raising such concerns.
 - iii. Establish policies and procedures for the Non-Profit to receive and investigate reported concerns and address and correct inappropriate conduct and actions.

2. Reporting Responsibility.

- a. **Reporting Responsibility.** Each Non-Profit Individual has the responsibility to report in good faith any concerns about actual or suspected violations of the Non-Profit’s policies or any federal, state, or municipal law or regulation governing the Non-Profit’s operations (each, a “Concern”). Appropriate subjects to report under this Policy include but are not limited to financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices, such as:
 - i. Fraud.
 - ii. Theft.
 - iii. Embezzlement.
 - iv. Bribery or kickbacks.
 - v. Misuse of the Non-Profit’s assets.
 - vi. Undisclosed conflicts of interest.
- b. **Acting in Good Faith.** Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of law and/or ethical standards. Any unfounded allegation that proves to have been made maliciously, recklessly, or knowingly to be false

will be viewed as a serious offense and result in disciplinary action, up to and including termination of employment or volunteer status.

- c. **Other Types of Concerns.** Non-Profit Individuals should use the Non-Profit's existing complaint procedures and mechanisms to report other issues not covered by Section 2.a above, unless those channels are themselves implicated in wrongdoing. This Policy is not intended to provide a means of appealing the outcomes resulting from those other mechanisms.

3. **No Retaliation.**

- a. No Non-Profit Individual or other person who in good faith reports a Concern or participates in a review or investigation of a Concern shall be subject to harassment, retaliation, or, in the case of an employee, adverse employment consequences because of such report or participation. This protection extends to reports made in good faith, even if the allegations are, after an investigation, not substantiated.
- b. No Non-Profit Individual will be subject to liability or retaliation for disclosing a trade secret in compliance with 18 U.S.C. §1833 either:
 - i. In confidence to a federal, state, or local government official or to an attorney solely for the purpose of reporting or investigating a Concern; or
 - ii. In a complaint or other document filed in a lawsuit or other proceeding under seal.
- c. Any Non-Profit Individual who retaliates against someone who in good faith has reported or participated in a review or investigation of a Concern will be subject to discipline, up to and including termination of employment or volunteer status.
- d. Anyone who believes that a Non-Profit Individual has been subject to harassment, retaliation, or adverse employment consequences as a result of making a good faith report or participating in a review or investigation of a Concern should contact the Compliance Officer listed in Paragraph 5 of this Policy.

- 4. **Confidentiality.** The Non-Profit encourages anyone reporting a Concern to identify himself or herself in order to facilitate the investigation of the Concern. However, Concerns may be submitted on a confidential and/or anonymous basis. The Non-Profit shall take reasonable steps to protect the identity of the Non-Profit Individual, and shall keep reports of Concerns confidential to the extent possible, consistent with the need to conduct an adequate investigation.

5. **Reporting Procedures.**

- a. **Prompt Reporting.** All Concerns should be reported as soon as practicable consistent with this Policy.
- b. **Reporting Concerns.**
 - i. Employees and volunteers should first discuss the Concern with their direct supervisors. The employee or volunteer should follow the procedures outlined in Section 5.b.ii below if any of the following apply:
 - 1. The employee or volunteer reasonably believes that the supervisor will disregard or otherwise not fairly consider the Concern.
 - 2. The supervisor is a subject of the Concern.
 - 3. The employee or volunteer does not feel comfortable discussing the Concern with the supervisor.
 - ii. Concerns should be reported in writing to the Diana (Dini) Swanson (the "Compliance Officer"). When reporting Concerns, one should describe in detail the specific facts that support the report. The report may be sent to the Compliance Officer by email or by regular mail to:

Diana Swanson
Western Dressage Association of America
P.O. Box 2349
Parker, CO 80134
720-662-4584
dini@westerndressageassociation.org

If the Compliance Officer is the subject of the Concern or the person reporting is not comfortable reporting the Concern to the Compliance Officer, the Concern may alternatively be reported to the WDAA President. The current President as of adoption of this Policy is:

Cindy Butler
President, WDAA
7715 N. Illinois St.
Caseyville, IL 62232
618-581-2655
clbutler@charter.net
- c. **Questions.** Any questions relating to the scope, interpretation, or operation of this Policy should be directed to the Compliance Officer.
- d. **Investigation of Reported Concerns.**

- i. Compliance Officer. The Compliance Officer is responsible for:
 1. Promptly investigating each reported Concern.
 2. Advising the Board of Directors of each reported Concern.
 3. Reporting compliance activity to the full Board of Directors at each regularly scheduled Board meeting.
- ii. Acknowledgment of Receipt. Any supervisor, manager, or Board member who receives a report of a Concern must promptly notify the Compliance Officer of such report in writing. The Compliance Officer shall notify the reporting individual and acknowledge receipt of each reported Concern within five business days, unless the report was submitted anonymously or no return address is provided.
- iii. Investigation. The Compliance Officer shall conduct a prompt, discreet, and objective review or investigation based on the submitted report. A full investigation may not be possible if a report made anonymously is vague or general. If deemed necessary in his or her sole discretion or upon the recommendation of the Board of Directors, the Compliance Officer may engage legal counsel, accountants, or other experts to assist in the investigation. The Compliance Officer may delegate the investigation responsibilities to any Board committee or other individual, including third parties, as long as:
 1. The delegate is not a subject of the reported Concern.
 2. The delegation does not compromise the identity of the Non-Profit Individual who reported anonymously or confidentially.
- iv. Resolution. The Compliance Officer shall:
 1. Recommend appropriate corrective action to the Board of Directors, if warranted by the investigation.
 2. Oversee the implementation of a resolution based on the determination of the Board.
 3. Follow up with the reporting individual, if possible, for closure of the reported Concern.
- v. Accounting and Auditing Matters. The Compliance Officer shall immediately notify the Board of Directors of any Concerns regarding accounting practices, internal controls, or auditing, and shall work with the Board of Directors until the matter is resolved.

6. **Periodic Reviews.** To ensure that the Non-Profit operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its reputation or tax-exempt status, the Board of Directors shall conduct periodic reviews of this Policy.

7. **Miscellaneous.**

- a. The Non-Profit shall retain any records related to the investigation and resolution of a reported Concern as required by the Non-Profit's Records Retention and Destruction Policy. All such records are considered privileged and strictly confidential.
- b. This Policy shall be distributed to all Non-Profit Individuals. Failure to comply with the Policy may result in discipline or removal, up to and including termination of employment or office.
- c. This Policy was adopted by the Non-Profit's Board of Directors at its meeting on **March 19, 2024**.