

WHISTLEBLOWER POLICY

General

Wings Over the Rockies' Code of Conduct policy requires its directors, officers, and employees to observe the highest standards of business and personal ethics. Employees and representatives of Wings Over the Rockies must practice honesty and integrity while fulfilling their duties and responsibilities by complying with all applicable laws, policies, and regulations.

Compliance Officer

Wings Over the Rockies' Chief Financial Officer (CFO) serves as its Compliance Officer and is responsible for ensuring that all complaints of unethical or illegal conduct are investigated and resolved. The CFO advises the President/CEO or the Board of Directors regarding complaints received and their resolution. The CFO will report at least annually to the Treasurer/Chair of the Finance, Audit, & Budget (FAB) Committee on compliance activity relating to accounting or alleged financial improprieties. The FAB Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The CEO or CFO shall immediately notify the FAB committee of all such complaint(s) and work with the Committee until the matter is resolved.

Reporting Responsibility

This policy is intended to encourage and enable individuals to report good-faith concerns regarding violations or suspected violations of our Code of Conduct policy, EEO Harassment policy, or other applicable laws or regulations so that we can address and correct inappropriate conduct and/or actions. Wings Over the Rockies has established a program designed to prevent harassment, deter future harassers, and protect employees from harassment. We will take prompt action to investigate and address alleged discriminatory or unfair employment practices. Wings Over the Rockies also takes remedial actions when warranted in response to complaints of discriminatory or unfair employment practices. It is the responsibility of our board members, directors, officers, employees, volunteers, and other individuals to report any concerns about violations or suspected violations of the law, our policies, or other regulations that govern the operations of Wings Over the Rockies.

Reporting Procedures & Confidentiality

Concerns about violations or suspected violations may be submitted using our confidential reporting system. Complaints may be submitted anonymously. Individuals may also report concerns in writing directly to the CFO, Director of Accounting, or Human Resources. Wings Over the Rockies will notify individuals who submit a complaint to acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken as warranted by the investigation. Reports of violations or suspected violations will be kept confidential to the extent possible and consistent with our need to conduct an adequate investigation. Wings Over the Rockies requires its board members, directors, officers, employees, and volunteers to report any complaints in a timely fashion so we can investigate and correct behavior that may be in violation of our policies.

No Retaliation

It is contrary to the values of Wings Over the Rockies to retaliate against a board member, officer, employee, volunteer, or any other individual who in good faith reports a suspected ethics violation, suspected violation of the law – e.g. fraud, bribery, illegal discrimination, etc. – or a suspected violation of any other regulation or policy governing the operations of Wings Over the Rockies. Any employee found to have retaliated against someone who submitted a whistleblower report in good faith and/or who participated in an investigation of a protected disclosure will be subject to discipline, up to and including termination of their employment. Please contact the CFO, Director of Accounting, or Human Resources to report any perceived instances of retaliation so they can be investigated.

Acting in Good Faith

Anyone filing a 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 or suspected violation. If a disclosure turns out to be unsubstantiated, no adverse action will be taken against the individual if the disclosure was made in good faith. If a disclosure was intentionally false or made with disregard for the truth, Wings Over the Rockies may take adverse action against that individual.