

## **WHISTLEBLOWER POLICY**

### **U.S. SPORTSMEN'S ALLIANCE FOUNDATION**

#### **I. General**

The U.S. Sportsmen's Alliance Foundation requires trustees, officers, employees and volunteers to comply with all applicable laws, rules and regulations and to observe high standards of business and personal ethics in fulfilling their duties and responsibilities.

This whistleblower policy is intended: a) to prevent, detect, and correct improper activities; b) to encourage trustees, officers, employees and volunteers to report what they believe in good faith are: 1) material violations of law or of the organization's policies; or 2) any questionable accounting or audit practices by the organization or by its trustees, officers, employees, volunteers, agents or other representatives; c) to establish a procedure regarding the receipt, documentation, and retention of records and resolution of reports concerning the above matters; and d) to protect trustees, officers, employees and volunteers from retaliation for reporting the above matters.

#### **II. Reporting Responsibility**

All trustees, officers, employees and volunteers are required to report what they believe in good faith are: 1) material violations of law or of the organization's policies; or 2) any questionable accounting or audit practices by the organization or its trustees, officers, employees, volunteers, agents or other representatives in accordance with this whistleblower policy. Such matters include, but shall not be limited to: a) reporting false or misleading information in financial statements, tax returns or other documents; b) providing false information to or withholding material information from trustees, officers, accountants, auditors, attorneys and other professionals; c) private inurement, impermissible private benefit, theft, embezzlement and other improper or illegal activities; d) violations of the organization's conflict of interest policy, whistleblower policy, records retention policy and other published policies and procedures; and e) illegal discrimination based on race, sex, sexual orientation etc.

#### **III. No Retaliation**

No trustee, officer, employee or volunteer who, in good faith, reports a violation of the above matters shall be harassed, threatened, discriminated against, discharged or subjected to other forms of retaliation or other adverse consequences. Any person who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or dismissal.

#### **IV. Reporting Violations**

Employees are encouraged to share their questions, concerns, suggestions or complaints with their supervisor, manager, a representative of the human resources department or anyone else in management. If, for any reason, employees believe their concerns are not being properly addressed, they are encouraged to communicate with the general counsel or the president.

Trustees and other volunteers and officers may submit their questions, concerns, suggestions or complaints directly to the president or to the chair of the Audit Committee. If a trustee or volunteer is not comfortable submitting a report to such persons, they should submit their report to the chairman of the board. All reports should be in writing if possible.

#### **V. Handling Reports**

The Organization has appointed the president to be the Compliance Officer who is responsible for investigating and attempting to resolve promptly all reports filed by employees in accordance with this policy. The Compliance Officer shall determine whether the allegations are true and what action, if any, is necessary to correct the matter set forth in the report. The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within 10 business days of his/her receipt of the report. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. The Compliance Officer shall issue a full report to the Audit Committee.

For matters reported directly to the chairman of the board, the Audit Committee shall receive all such reports and shall promptly notify the complainant (if the complainant's identity is known) of the committee's receipt of the report and institute an investigation to determine whether the allegations are true and what action, if any, is necessary to correct the matter set forth in the report.

The Audit Committee shall be authorized: 1) to investigate all matters raised by employees in reports submitted by the Compliance Officer or submitted directly by trustees, other volunteers, and officers in accordance with this policy, including, but not limited to, concerns or complaints concerning accounting and audit practices and internal financial controls; and 2) to retain outside counsel accountants, private investigators or any other third party deemed reasonably necessary to conduct a full and complete investigation of the allegations set forth in the report.

#### **VI. Acting in Good Faith**

Anyone filing a complaint or report must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of any matter set forth therein. 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 offense subject to disciplinary action.

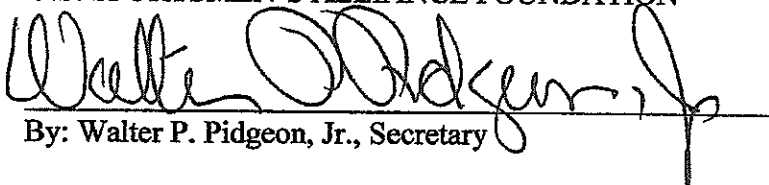
## VII. Confidentiality

Complaints and reports of violations or suspected violations of any matter set forth herein may be submitted on a confidential basis or may be submitted anonymously. Reports and complaints of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

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Reaffirmed by the Board of Trustees by resolution dated December 10<sup>th</sup> 2010.

U.S. SPORTSMEN'S ALLIANCE FOUNDATION



By: Walter P. Pidgeon, Jr., Secretary