

Pony of the Americas Club Inc. Whistleblower Policy

General

The Pony of the Americas Club, Inc. Requires directors, officers (executive leadership), members and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Pony of the Americas Club, Inc., 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 directors, officers (executive leadership) and employees to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer (executive leadership), member or employee who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse consequence. An employee, director, officers (executive leadership), member or representatives of the Pony of the Americas Club, Inc., who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment, disbarment from the board or suspension/expulsion from the Pony of the Americas Club Inc.,. This Whistleblower Policy is intended to encourage and enable employees, directors, officers (executive leadership), members or representatives of the Pony of the Americas Club Inc., and others to raise serious concerns within The Pony of the Americas Club Inc. prior to seeking resolution outside the Pony of the Americas Club Inc.,.

Reporting Violations

The Pony of the Americas Club Inc. has an open door policy and suggests that employees, directors, officers (executive leadership), members or representatives of the Pony of the Americas Club Inc., share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the Ethics Audit Committee Chairman is in the best position to address an area of concern. Employees, directors, and officers (executive leadership), members are required to report suspected ethics violations to the Pony of the Americas Club Inc., Ethics Audit Committee Chairman who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following Pony of the Americas Club Inc. open door policy, individuals should contact the Pony of the Americas Club Executive Leadership.

Compliance Officer – Pony of the Americas Club, Inc, Ethics Audit Committee Chairman

The Pony of the Americas Club Inc., Ethics Audit Committee Chairman is responsible for investigating and resolving all reported complaints and allegations concerning violations and, shall advise the audit committee for a full investigation. The Pony of the Americas Club Inc, Ethics Audit Committee is required to report to the POAC Board of Directors at least annually on compliance activity.

Accounting and Auditing Matters

The POAC Ethics Audit committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The POAC Ethics Audit Chairman shall immediately notify the POAC Ethics 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 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 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 Pony of the Americas Club, Inc. Ethics Audit Committee Chairman will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Policy Approved by the POAC Board of Directors on October 2009 review (every 3 years)
Review Date: 2012 Reviewed by: MDT Administrative Advisory Committee 2013
Next review date: 2016

Print name: _____ Date: _____

Signature; _____