



WHISTLEBLOWER POLICY

1. Purpose

The purpose of this policy is to ensure full protection for whistleblowers and to prohibit retaliation against them for reporting violations of law in the policies, practices, or activities of White Ash Broadcasting, Inc. ("WAB"). Sarbanes-Oxley requires that nonprofits have in place an approved whistleblower policy, and the Internal Revenue Service requires the reporting of such a policy on Form 990 annually (Return of Organization Exempt from Income Tax). Also California and federal law provides protection for whistleblowers.

2. Intent of This Policy

It is the intent of WAB to adhere to all laws and regulations that apply to the organization and its activities. The underlying purpose of this policy is to support the organization's goal of legal and regulatory compliance. The support of all Employees is necessary to achieve compliance with various laws and regulations. To provide protection from retaliation against an Employee, it is necessary that the alleged unlawful activity, policy, or practice be brought to the attention of the General Manager, who can then investigate and correct the alleged unlawful activity and also prevent any retaliation. If circumstances dictate that the Employee go outside WAB with a complaint, then an Employee should report a possible violation to the California State Attorney General's Whistleblower Hotline.

3. Written Complaint

If any Employee or Contract Employee believes that some policy, practice, or activity of WAB is in violation of law, a written complaint may be filed by that Employee with the General Manager or, under unusual circumstances, with the chairperson of the Board of Directors.

4. Retaliation Prohibited

WAB will not retaliate against an Employee who, in good faith, has made a protest or raised a complaint against some practice of WAB or of another entity or individual with whom WAB has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, regulation, or mandate of public policy. This prohibition against retaliation includes complaints relating to Employee safety or health, unsafe working conditions or work practices in the Employee's employment or place of employment. Further, WAB will not retaliate against an Employee who discloses or threatens to disclose to a Supervisor, Manager or a public body any activity, policy, or practice of WAB that the Employee reasonably believes is in violation of a law, rule, or regulation governing the activities of WAB.

5. Board Resolution

The Board of Directors approved this policy and its inclusion in the Employee Handbook September 28, 2010, and directed the General Manager to ensure that it is given to and acknowledged by all Employees. In addition, the General Manager will ensure that the whistleblower notification is posted in the workplace as required by California law (Labor Code Section 1102.8 [a]). That notice is available for downloading from www.dir.ca.gov/dlse/WhistleblowerNotice.pdf.

Adopted September 28, 2010

Revised June 14, 2022