

Heritage Farm, Inc. Compliance Policies and Procedures

Policy; Compliance Reporting and Non-Retaliation;

Date; October 8, 2013

Rationale;

Heritage Farm will provide an atmosphere that fosters prevention, detection, assessment, and corrective actions of all conduct that does not properly reflect Federal, State, and local requirements, as well as Heritage Farm's policies; procedures; and Code of Conduct.

In extending all available means to promote this compliance, Heritage Farm will maintain Compliance Reporting Systems and adhere to a Non-Retaliation policy. To encourage reporting, Heritage Farm provides multiple systems for anonymity for any concerned employee or persons associated with Heritage Farm. All forms of retaliation or other means of undermining will not be tolerated.

Policy;

Employees and persons associated with Heritage Farm have a legal and ethical obligation to report – in a timely manner – any real or suspected misdeeds. This misconduct may be manifested through violations of policies, procedures laws, codes, regulations, or codes, which are represented in Heritage Farm's Compliance Plan, or Code of Conduct.

Gateways to reporting will be an "open-door policy" which will be maintained at all levels of management; a Compliance Hotline; as well as a confidential and anonymous Compliance Reporting Form.

Any retaliation toward any employee by any employee or persons associated with Heritage Farm for reporting a real or perceived problem which was done in "Good Faith" will not be condoned.

No employee or person associated with Heritage Farm shall be exempt from reporting an incident. Failure to report is itself an act of misconduct and; therefore, self reporting is a requirement, but may be taken into consideration when a plan of action is determined.

Procedures;

Procedures that apply to all employees;

- Any knowledge of actual or suspected violations of misconduct, including laws, regulations, policies, procedures, or Heritage Farm's Code of Conduct, is required to be reported immediately to;
 - The Compliance Officer;
 - The Compliance Hotline;
 - The Compliance Reporting Form; or
 - Any Senior Management Employee
- Employees have the same reporting obligations for actual or suspected violations committed by vendors or contractors of Heritage Farm.
- All reports will be handled confidentially to the extent possible and allowable by law.
 - Heritage Farm is legally required to report certain types of crimes, actions, and infractions by employees to governmental and law enforcement agencies
- Employees may report concerns confidentially via one of the Compliance Reporting Systems or provide his or her identity.
 - If callers provide their identity, they should be aware, however, that it may not be possible to preserve anonymity if;
 - provide other information that identifies them,
 - the investigation reveals their identity, or
 - if they inform others that they have reported a Compliance issue.
- If the caller wishes to make the report anonymously via one of the Compliance Reporting System, no attempt will be made to identify the source or person making the report.
- The Compliance Officer will publish work day, work week schedule in accessible locations for employees to view.
 - The Compliance Hotline number will be posted in locations that are accessible to employees of Heritage Farm.
 - The Compliance Reporting Forms will be available in devoted areas where access is available without breaching confidentiality.
 - Heritage Farm will not impose any retaliatory action against employees that report good faith complaints regarding any individual they believe has violated or suspected a violation against Heritage Farm's Compliance Plan, Code of Conduct, Compliance Policies and

Procedures, or any laws, rules, or regulations by which Heritage Farm is governed. “Good faith” is interpreted to mean the employee fully believes the infraction actually occurred as reported.

- Heritage Farm strongly forbids any employee from engaging in any retaliatory conduct which is intended to negatively impact any other employee as a result of reporting a possible violation against Heritage Farm’s Compliance Plan, Code of Conduct, Compliance Policies and Procedures, or any of the laws, rules, or regulations by which Heritage Farm is governed.
- Any employee who believes in good faith that he has been retaliated against as a result of reporting a compliance complaint, concern, or while being a part in any compliance investigation that employee should report such actions to the Compliance Officer, or other confidential complaint tools. The employee should be prepared to present information regarding the retaliatory action against them.

Procedures that apply to management (which includes executives, directors, managers, and supervisors);

- Any management person who is notified of a violation or possible violation must notify the Compliance Officer and fill out a Compliance Reporting Form.
- The Management Team must ensure that the Compliance Plan is a commitment to all levels of management and will encourage the reporting of all real or suspected violations.
 - Minimally, the Management Team will meet to discuss the conditions of the Compliance Plan; and
 - Review the Plan after each new or modification of the Plan; but
 - No less than yearly.

Procedures that apply to the Compliance Officer;

- The Compliance Officer will ensure that all reported violations or suspected violations are recorded in a Compliance Report Log.
- The Compliance Officer will determine the scope of the reported issue and make a determination regarding the course of action, including the investigation process and notifications to be made. (Refer to Investigation of Compliance Issues Policy.)
- The Compliance Officer will be responsible for coordinating the investigation and follow-up of any reported retaliation against an

- employee for reporting a compliance concern or participating in the investigation of a compliance concern.
- The Compliance Officer will report the results of an investigation into suspected retaliation to the governing entity deemed appropriate, such as the Compliance Committee or the Board of Directors.

For Use by Compliance Officer:

Follow Up:

Reported to Compliance Officer:

By: _____ Date: _____

Reported to President of the Board: _____ Date: _____

Reported to Compliance Committee: _____ Date: _____

Reported to Board: _____ Date: _____

Actions Taken:

- Immediate Response Provided
- Internal investigation initiated; assigned to: _____
- Researched regulations
- External investigation; Entity _____ Date _____
- Referred to legal counsel _____ Date: _____

Summary of Action Taken:

Final Disposition by Compliance Officer:

Classification: _____

Compliance Report Log Number: _____

Completed by:

Compliance Officer Name Signature Date