

## 7.2 WHISTLE BLOWER POLICY

7.2.1 *It is the responsibility of all directors, officers, employees and volunteers to report violations or suspected violations as described below in accordance with this policy. This policy provides guidelines for bringing forth any concerns regarding potentially illegal, unethical, fraudulent or other improper acts or practices that may have an impact on NYeC*

7.2.2 *The Chair of the Audit Committee is responsible for receiving complaints and allegations concerning the violation of ethical and legal standards. The Chair will report claims to the Compliance Officer for investigation and resolution.*

7.2.3 *The Compliance Officer is a member of management appointed by the Audit Committee and is responsible for investigating and resolving reported complaints and allegations concerning the violation of ethical and legal standards.*

7.2.4 *No employee who in good faith reports an action or suspected action by or within NYeC that is illegal, fraudulent or in violation of NYeC corporate policy shall suffer intimidation, harassment, discrimination, retaliation or adverse employment consequences.*

7.2.5 *Any director, employee, or volunteer who retaliates against someone who has reported action or suspected action by or within NYeC that is illegal, fraudulent or in violation of NYeC corporate policy may be subject to discipline up to and including separation from the Board or termination of employment, as applicable.*

### Procedures

7.2.1 *It is the responsibility of all directors, officers, employees and volunteers to report violations or suspected violations as described below in accordance with this policy.*

### General

The matters which should be reported under this policy include suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, misuse of NYeC assets or suspected regulatory, compliance, or ethics-related issues, concerns or violations.

This policy is not a vehicle for reporting violations of NYeC applicable human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with the "Personnel Policies and Procedures" of NYeC, as it is those Policies and Procedures that are applicable to such matters. This policy is also not a vehicle for reporting violations of NYeC applicable to HIPAA and HITECH policies, as those are dealt with in accordance with the HIPAA Policies and Procedures that applicable to such matters.

7.2.2 *The Chair of the Audit Committee is responsible for receiving complaints and allegations concerning the violation of ethical, legal, and corporate standards. The Chair will report claims to the Compliance Officer for investigation and resolution.*

## **Receiving and Reporting Suspected Violations**

The Chair of the Audit Committee is responsible for receiving suspected violations and immediately reporting them to the Compliance Officer. The Chair will ensure the Compliance Officer is conducts and reports results of an investigation.

*7.2.3 The Compliance Officer is a member of management appointed by the Audit Committee and is responsible for investigating and resolving reported complaints and allegations concerning the violation of ethical, legal, and corporate standards.*

## **Investigating Suspected Violations**

The Compliance Officer shall advise the Audit Committee and, if the Chair deems it appropriate, the Executive Director, of all such complaints and allegations. S/he is required to report to the full Board of Directors at least annually regarding such complaints and allegations.

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation within five (5) business days.

All reports will be promptly investigated by the Compliance Officer, and appropriate corrective action will be taken and reported to the Audit Committee. In addition, action taken will include a conclusion and/or follow-up with the complainant for complete closure of the matter.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation within its areas of responsibility.

The Compliance Officer will educate staff of the Whistleblower Policy. A copy of this policy will be distributed to all directors, officers, and employees and to volunteers who provide substantial services.

*7.2.4 No employee who in good faith reports suspected fraudulent financial activities shall suffer intimidation, harassment, discrimination, retaliation or adverse employment consequences.*

## **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the ethical, legal, or corporate standards noted above must act in good faith and have reasonable grounds for believing the information disclosed may indicate a violation of such standards.

Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false may form the basis of disciplinary action, including termination of employment

## **No Retaliation**

No director, officer, employee, or volunteer who in good faith reports an actual or suspected violation shall suffer intimidation, harassment, discrimination, retaliation or adverse employment

consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This policy is intended to encourage and enable employees and others to raise serious concerns within NYeC prior to seeking resolution outside the agency. However, an employee who is found to have in bad faith reported a violation is subject to discipline up to and including termination.

### **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.

*7.2.5 Any director, officer, employee, or volunteer who retaliates against someone who has reported suspected fraudulent financial activities may be subject to discipline up to and including termination of employment.*

*All sections amended to comply with NY Nonprofit Revitalization Act and approved –  
September 30, 2014*

