

# **NEW YORK COUNTY LAWYERS' ASSOCIATION FOUNDATION**

## **WHISTLEBLOWER POLICY**

This Policy was approved by the Board of Directors of the New York County Lawyers' Association Foundation at its regular meeting on February 5, 2007 and amended on June 19, 2014.

### **General**

The New York County Lawyers' Association Foundation's ("NYCLA Foundation") Conflict of Interest Policy requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Directors, officers and employees must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the NYCLA Foundation Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by directors, officers, volunteers, employees and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention and treatment of complaints received by the organization regarding accounting, internal controls or auditing matters.
- The protection of directors, officers, volunteers and employees reporting concerns from retaliatory actions.

### **Distribution of the Whistleblower Policy**

In accordance with §715-b(b)(3) of the Not-for-Profit Corporation Law (NFPCL), a copy of the Whistleblower Policy shall be distributed to all the directors, officers, employees and volunteers who provide substantial services to the NYCLA Foundation.

### **Reporting Responsibility**

Each director, officer, volunteer and employee of the NYCLA Foundation has an obligation to report in accordance with this Whistleblower Policy: (a) questionable or improper accounting or auditing matters, (b) violations and suspected violations of the Conflict of Interest Policy, (c) improper conduct, (d) illegal action or suspected action, fraudulent action or suspected action, or (e) action or suspected action that is in violation of the adopted policy of the NYCLA Foundation.

## **Authority of the Audit Committee**

All concerns must be forwarded to the Chair of the NYCLA Foundation Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for administering the Whistleblower Policy, investigating concerns and making appropriate recommendations to the Board of Directors with respect to all reported concerns in accordance with NFPC Law §715-b(b)(2).

## **No Retaliation**

The Whistleblower Policy is intended to encourage and enable directors, officers, volunteers and employees to raise concerns within the NYCLA Foundation for investigation and appropriate action. With this goal in mind, no director, officer, volunteer or employee who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a director, officer, volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the director or officer position or termination of employment.

## **Reporting Concerns**

### **Employees**

Employees should submit concerns directly to the Chair of the Audit Committee. Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Chair of the Audit Committee.

### **Directors and Officers**

Directors, officers and volunteers should submit concerns directly to the Chair of the Audit Committee.

## **Handling of Reported Violations**

The Chair of the Audit Committee shall immediately notify the Audit Committee, the President, the Chair and the senior staff member of any such reported concerns. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns. The Audit Committee shall address all reported concerns.

All reports will be promptly investigated by the Audit Committee and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow up with the complainant for complete closure of the concern.

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 of the allegations.

### **Acting in Good Faith**

Reports of any concerns shall be deemed made in good faith if the director, officer, volunteer or employee had reasonable grounds for believing that the information disclosed indicates an improper accounting or auditing practice or a violation of the Conflict of Interest Policy, even if that belief should later prove to be unsubstantiated. The act of making allegations that prove to have been made maliciously, recklessly or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the director or officer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

### **Confidentiality**

Reports of concerns and investigations pertaining thereto shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.