

NYeC Whistleblower Policy

Policy

- 1.1 *NYeC is committed to honest, ethical and lawful conduct and compliance with applicable laws, rules, regulations and policies. In furtherance of these commitments, all directors, officers, key persons, employees and volunteers must act in accordance with all applicable laws and regulations, and with the policies of NYeC at all times, and assist in ensuring that NYeC conducts its business accordingly.*
- 1.2 *NYeC distributes this policy to all directors, officers, key persons, employees, and to volunteers who provide substantial services to NYeC (collectively, “covered persons”).*
- 1.3 *The Audit & Compliance Committee (“Committee”) is responsible for overseeing implementation of and compliance with this policy and protecting from retaliation covered persons who report allegations concerning the violation of ethical, legal and corporate standards.*
- 1.4 *The Committee may delegate to NYeC management and/or third parties (e.g., NYeC Compliance officer, outside audit or law firms) responsibility for all or part of the administration of this policy as may be appropriate.*
- 1.5 *The Committee appoints a Compliance Officer, who is a member of NYeC management and is responsible for administering this policy.*
- 1.6 *It is the responsibility of all covered persons to report violations or suspected violations as described herein in accordance with this policy. This policy provides guidelines for reporting any concerns and allegations regarding potentially illegal, unethical, fraudulent or other improper acts or practices, including but not limited to fraudulent financial activities, that may have an impact on NYeC (“reports”).*
- 1.7 *The Committee delegates to the Compliance Officer the responsibility for receiving, investigating and resolving reports concerning the potential violation of ethical, legal and corporate standards under this policy.*
- 1.8 *All reports received will be treated confidentially or anonymously, as the case may be, to the extent reasonable and practicable under the circumstances and consistent with the need to conduct an adequate investigation.*
- 1.9 *No covered person who in good faith reports any action or suspected action taken 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.*
- 1.10 *NYeC strictly prohibits retaliation against any covered person who in good faith makes a report under this policy and any covered person 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 termination of employment or other relationship with NYeC, as applicable.*

Procedures

- 1.1 *NYeC is committed to honest, ethical and lawful conduct and compliance with applicable laws, rules, regulations and policies. In furtherance of these commitments, all covered persons must act in accordance with all applicable laws and regulations, and with the policies of NYeC at all times, and assist in ensuring that NYeC conducts its business accordingly.*
- 1.2 *This policy will be distributed to all covered persons.*
- 1.3 *The Committee is responsible for overseeing implementation of and compliance with this policy and protecting from retaliation covered persons who report suspected improper conduct.*
- 1.4 *The Committee may delegate to NYeC management and/or third parties (e.g., NYeC Compliance Officer, outside audit or law firms) responsibility for all or part of the administration of this policy as may be appropriate.*
- 1.5 *The Committee appoints a Compliance Officer, who is a member of NYeC management and is responsible for administering this policy.*

General

This policy establishes procedures for the reporting and handling of reports regarding action or suspected action taken by or within NYeC that is or may be illegal, fraudulent or in violation of any NYeC policy, as well as any other matter that could cause serious damage to the reputation of NYeC (each, a “report”), and prohibits retaliation against covered persons who makes such a report in good faith.

To facilitate compliance and to ensure that NYeC is meeting its ethical and legal obligations, NYeC distributes this policy to all covered persons promptly following the adoption of or any amendments to this policy, and at such time as a person becomes a covered person. The distribution requirement may be satisfied by posting a copy of this policy on NYeC’s website or at NYeC’s offices in a conspicuous location accessible to employees and volunteers.

The matters which should be reported under this policy may include, but are not limited to, 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. Examples include, but are not limited to:

- Fraud or other financial business-related misconduct;
- Creation of false contracts;
- Expense claim fraud;
- Theft or embezzlement of NYeC resources;
- Misuse of NYeC resources for personal gain;
- Association with third parties in a manner that creates a conflict of interest;
- Disclosure or theft of confidential business information or trade secrets;
- Presentation of false claims for government payment;
- Conditions that threaten the health and safety of NYeC employees;
- Criminal activity; or

- Other unethical behavior.

This policy should not be used for reporting violations of NYeC 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, or any other policy for which a reporting procedure is specifically provided, the reporting procedures set forth in those policies must be followed.

The Committee appoints a Compliance Officer who is responsible for administering this policy and will educate covered persons regarding this policy.

- 1.6 *It is the responsibility of all covered persons to report violations or suspected violations as described herein in accordance with this policy. This policy provides guidelines for reporting any concerns and allegations regarding potentially illegal, unethical, fraudulent or other improper acts or practices, including but not limited to fraudulent financial activities, that may have an impact on NYeC (“reports”).*
- 1.7 *The Committee delegates to the Compliance Officer the responsibility for receiving, investigating and resolving reports concerning the potential violation of ethical, legal and corporate standards under this policy.*
- 1.8 *All reports received will be treated confidentially or anonymously, as the case may be, to the extent reasonable and practicable under the circumstances and consistent with the need to conduct an adequate investigation.*

Reporting Violations or Suspected Violations to NYeC¹

It is the responsibility of all covered persons to report violations or suspected violations in accordance with this policy.

The Compliance Officer is responsible for receiving reports concerning suspected violations. Reports may be submitted either in writing or orally to the Compliance Officer as follows:

¹ Please note that, while these policies and procedures apply to reports made to and regarding NYeC, there are other agencies to and mechanisms by which whistleblower complaints may be made at the local, state and federal levels. For example, whistleblower complaints regarding fraud, waste and abuse relating to federal contracts or grants may also be made to: a Member of Congress or a representative of a committee of Congress; an Inspector General of the agency that awarded the contract or grant; The Government Accountability Office; a Federal employee responsible for contract oversight or management at the relevant agency; an authorized official of the Department of Justice or other law enforcement agency; or a court or grand jury.

Whistleblower complaints relating to contracts with the State of New York may be reported to the NYS Attorney General or the NYS Comptroller; whistleblower complaints relating to contracts with the city of New York may also be lodged with: the Commissioner of the Department of Investigation; a member of the New York City Council, the Public Advocate or the City Comptroller, or the City Chief Procurement Officer, agency chief contracting officer (ACCO), or Agency head or Commissioner of the contracting agency.

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Reports may also be made directly to the Chair of or to the Audit & Compliance Committee, or to any supervisor, manager or other covered person. In those cases, the recipient shall immediately refer such reports to the Compliance Officer for investigation and resolution, where appropriate. In the event that a report involves or implicates the Compliance Officer and/or the CEO, the report shall be referred directly to the Chair of the Audit & Compliance Committee at:

auditchair@nyehealth.org

In the event that a report involves or implicates the Compliance Officer and/or the CEO, the Compliance Officer will promptly recuse himself or herself from the investigation and inform the Committee in writing.

The Compliance Officer shall immediately advise the Chair of and the Audit & Compliance Committee and, if the Chair of the Audit & Compliance Committee deems it appropriate, the CEO, of all reports. S/he is required to report to the full Board of Directors at least annually regarding any such reports. The Chair of the Audit & Compliance Committee will ensure that the Compliance Officer conducts and reports the results of any investigations.

Confidentiality

Reports may be submitted on a confidential basis by the complainant or may be submitted anonymously. However, any individual reporting his or her own violation shall not satisfy his/her reporting obligation under this policy with a report submitted anonymously.

Reports will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances and consistent with the need to conduct an adequate investigation.

Investigating Reports

The Compliance Officer will assess each report on a preliminary basis to determine to what extent an investigation into the report is required, and will direct all aspects of the investigation of any report. In the event that a report involves or implicates the Compliance Officer and/or the CEO, the Compliance Officer will promptly recuse himself or herself from the investigation and inform the Committee in writing. The 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, and may investigate such report or retain impartial third parties to investigate the report.

NYeC will use its best efforts to conduct the investigation in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law.

All covered persons must cooperate as necessary in connection with any such investigation. Any covered person who does not cooperate in connection with any such investigation may be subject to disciplinary action, up to and including termination of employment.

Where necessary and appropriate, the Compliance Officer may make referral to an appropriate authority and/or take corrective action. In appropriate cases, disciplinary action may be imposed, which may include, alone or in combination, a warning or letter of reprimand, demotion, suspension without pay, or termination of employment or other relationship with NYeC.

The Compliance Officer will report the results of each investigation and any corrective action taken to the Committee.

To the extent that the Committee or the full Board of Directors deliberate or vote on any matter relating to any report made pursuant to this policy, the person who is the subject of such report shall not be present at or participate in such deliberation or vote. However, nothing shall prohibit the Committee or Board from requesting that the person who is the subject of any such report present information as background or answer questions at a Committee or Board meeting prior to the commencement of deliberations or voting related to the matter.

1.9 No covered person who in good faith reports any action or suspected action taken 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.

Acting in Good Faith

Anyone filing a report 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 for disciplinary action, including termination of employment or other relationship with NYeC, as applicable.

1.10 NYeC strictly prohibits retaliation against any covered person who in good faith makes a report under this policy and any covered person 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 termination of employment or other relationship with NYeC, as applicable.

No Retaliation

No covered person who in good faith reports an actual or suspected violation shall suffer intimidation, harassment, discrimination, retaliation or adverse employment consequence. A covered person who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or other relationship with NYeC, as applicable.

All sections amended and updated – approved at September 17, 2024 NYeC Board Meeting.