

## 5. WHISTLEBLOWER POLICY

a. General: In accordance with New York Public Authorities Law § 2824, the Corporation prohibits disciplinary or other adverse personnel action against an employee solely on the basis of the employee having made a Protected Disclosure to a Governmental Body. This policy describes the protection afforded to Corporation employees having made a Protected Disclosure and sets forth a procedure for reporting allegations of Improper Governmental Action.

b. For purposes of this policy, the following definitions apply:

- “Governmental body” shall mean (i) an officer, employee, agency, department, division, bureau, board, commission, council, authority or other body of a public employer, (ii) employee, committee, member, or commission of the legislative branch of government, (iii) a representative, member or employee of a legislative body of a county, town, village or any other political subdivision or civil division of the state, (iv) a law enforcement agency or any member or employee of a law enforcement agency, or (v) the judiciary or any employee of the judiciary.
- “Improper Governmental Action” shall mean an action which is undertaken in the performance of official duties and is in violation of any federal, state or local law, rule or regulation.
- “Personnel Action” shall mean an action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.
- “Protected Disclosure” shall mean a disclosure to a Governmental Body regarding a violation of law, rule or regulation, which:
  - (a) Creates and presents a substantial and specific danger to the public health or safety; or
  - (b) The employee reasonably believes to be true and reasonably believes constitutes an improper governmental action.

c. The Corporation shall not dismiss or take any disciplinary or other adverse Personnel Action against an employee based solely upon the employee’s Protected Disclosure; provided however, that prior to making a Protected Disclosure, the employee shall have made a good faith effort to provide the Executive Director, or the employee’s immediate supervisor, with information regarding the alleged Improper Governmental Action and provide a reasonable period of time to take appropriate responsive action. No such pre-disclosure period shall be applicable if the employee reasonably believes that the alleged Improper Governmental Action poses an imminent and serious danger to public health or safety.

d. Any supervisor receiving a report of an alleged Improper Governmental Action shall immediately report the allegations to the Executive Director. Oral reports by employees to a

supervisor or the Executive Director should be documented by the supervisor or Executive Director in a written transcript of the report, a copy of which shall be kept in the reporting employees confidential personnel file. To the extent possible within the limitations of law and policy and the need to conduct a competent investigation, confidentiality of Protected Disclosures shall be maintained.

e. Reports of alleged Improper Governmental Action of the Executive Director shall be reported to the President of the Board of Directors or Corporate Counsel, who shall report the allegations to the President of the Board of Directors for investigation.

f. Reports of alleged Improper Governmental Action of any member of the Corporation's Board of Directors shall be reported to the President of the Board. In the case of allegations against the President of the Board, the Executive Director shall notify all members of the Board of Directors of the allegations, and such allegations shall be investigated by the Board of Directors. In the case of allegations of any other member of the Board, the Executive Director shall notify the President of the Board of Directors, and which allegations shall be investigated by the President.

g. Protection from disciplinary or adverse Personnel Action does not extend immunity for the employee's complicity or participation in matters that are the subject to the allegations.

h. No director, officer or employee who in good faith reports an alleged Improper Governmental Action pursuant to the terms of this policy shall suffer harassment, retaliation or adverse Personnel Action. An employee who retaliates against someone who has reported an alleged Improper Governmental Action 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 the Corporation prior to seeking resolution outside the Corporation.

i. The Executive Director, or the President, as appropriate, shall be responsible for administering this policy and such responsibilities shall include:

- Administering, implementing and overseeing ongoing compliance under this policy.
- Establishing, amending where necessary and administering procedures to assure that such reports of Improper Governmental Action will be collected, reviewed promptly, treated or resolved in an appropriate manner, and records of which will be retained.
- Making himself or herself available to discuss with employees any complaints raised or reports filed.
- Establishing, amending where necessary and administering procedures that enable employees to submit reports of Improper Governmental Action and related concerns in a confidential and anonymous manner.

j. Accounting and Auditing Matters: The Finance Committee of the Board of Directors shall address all reported concerns or complaints regarding accounting practices, internal controls or auditing. The Executive Director shall immediately notify the Finance Committee of any such complaint and work with the Committee until the matter is resolved.

k. Acting in Good Faith: Anyone filing a complaint concerning an alleged Improper Governmental Action must be acting in good faith and have reasonable grounds for believing the information disclosed indicates an Improper Governmental Action. Any allegations that prove to be made in bad faith, recklessly, maliciously or knowingly false will be viewed as a serious disciplinary offense and may be subject to disciplinary action by the Corporation and civil penalties under the Federal and New York State False Claims Acts.

l. Handling of Reported Improper Governmental Actions: The Executive Director, or President, as appropriate, will notify the employee that has made a Protected Disclosure and acknowledge receipt of the reported Improper Governmental Action or suspected Improper Governmental Action within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

m. The Corporation encourages prompt reporting, at the earliest reasonable opportunity, of any activity or conduct in violation of any of the policies of the Corporation, or of any Federal, State or local laws, including:

- Financial wrongdoing, including fraud or suspected fraud;
- Internal corporate financial concerns;
- Dangers to health and safety of employees;
- Criminal conduct;
- Retaliation against employees for making a good faith report of an alleged Improper Governmental Action;
- A cover up of any violations; and
- Any other good faith concerns.

All employees must follow the procedures outlined in this policy and cooperate with any investigation initiated pursuant to this policy. Adherence to this policy is a condition of employment. The Corporation must have the opportunity to investigate and remedy any alleged reportable activity, and each employee must ensure that the Corporation has an opportunity to undertake such an investigation. This policy does not constitute a contractual commitment of the Corporation. This policy should not be construed as preventing, limited, or delaying the Corporation from taking disciplinary action against any individual, up to and including termination, in circumstances (such as, but not limited to, those involving problems of

performance, conduct, attitude, or demeanor) where the Corporation deems disciplinary action appropriate.