

**WHISTLEBLOWER POLICY OF THE VALLEY STREAM VOLUNTEER and EXEMPT  
FIREFIGHTER'S BENEVOLENT ASSOCIATION ADOPTED BY THE BOARD OF  
TRUSTEES ON OCTOBER , 2021**

## **GENERAL**

The Valley Stream Volunteer and Exempt Firefighter's Benevolent Association, hereinafter "Association" expects its directors, trustees, officers and volunteers to fulfill their responsibility with the highest standards of honesty and integrity and to comply with all applicable laws, regulations and corporate policies of the Association. In this spirit, the Association encourages its directors, trustees, officers and volunteers to identify any instances in which these standards may be compromised.

The board of trustees has adopted this Whistleblower Policy (the "Policy") to provide a means for directors, trustees, officers and volunteers of the Association to raise good faith concerns about behavior by or within the Association that is or is suspected to be illegal, fraudulent, dishonest, unethical or in violation of any adoptive policy of the Association (a "Suspected Violation"). A whistleblower is the director, trustee, officer or member who reports a Suspected Violation pursuant to this Policy.

Examples of Suspected Violations that should be reported under this Policy include, but are not limited to, violations of federal, state or local law or regulations; fraudulent financial reporting or actions that may lead to fraudulent reporting; providing false information to or withholding material information from Association's auditors; destroying, altering, concealing or falsifying a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding; or planning, facilitating or concealing any of the above. This is not intended to be an exhaustive list but rather a guide to types of improper behavior covered by this Policy. A Suspected Violation can involve either an act or failure to act. The Association shall distribute a copy of this Policy to all of its directors, trustees, officers, and to all volunteers who provide substantial services to it. The Association may satisfy this requirement by posting this Policy on its website or at the Association's offices in a conspicuous location accessible to members and volunteers.

## **REPORTING RESPONSIBILITY**

All directors, trustees, officers, and volunteers of the Association are covered under this Policy and it is their responsibility to comply with this Policy and to report Suspected Violations in accordance with the procedures set forth in this Policy. The individuals involved in Suspected Violations may be directors, trustees, officers, volunteers, auditors, vendors or other third parties.

## **COMPLIANCE OFFICER**

The Board of Trustees shall appoint a Compliance Officer (the "Compliance Officer") who is responsible for administering this Policy in accordance with the procedures below.

## PROCEDURE FOR REPORTING SUSPECTED VIOLATIONS

The report of a Suspected Violation ("Report") may be oral or written and should include whatever documentation is available to support a reasonable basis for the allegations in the Report. The Whistleblower is not expected to prove the truth of the allegations of the Report but must demonstrate reasonable grounds for concern.

A Report may be made anonymously. An anonymous Report should be detailed to the greatest extent possible because follow-up questions will not be possible, making the investigation and resolution of the report difficult.

A whistleblower should direct all Reports to the Compliance Officer. If the Compliance Officer is the subject of the Report or if the whistleblower is not comfortable submitting a Report to the Compliance Officer, the whistleblower should instead submit the Report to his/her supervisor or any Board Member whom he or she is comfortable. Any Board Member who receives a Report shall submit it to the Compliance Officer, unless the Compliance Officer is the subject of the Report, in which case the Board Member shall submit the Report to the Board who shall designate an impartial person to serve as the Compliance Officer for that Report.

## HANDLING OF REPORTED VIOLATIONS

Unless the report is submitted anonymously, the Compliance Officer will provide the whistleblower with prompt acknowledgment of receipt of the report (generally in no more than 10 business days). All Reports (other than those that contain only unspecified allegations of wrongdoing or set forth no reasonable grounds for a belief that the information disclosed may indicate a Suspected Violation) will be promptly investigated by or under the direction of the Compliance Officer. The Compliance Officer may resolve any Report without consulting others or may discuss a report with the board of trustees before taking action, depending on the Compliance Officer's determination of the seriousness of the issues raised by the report. Directors who are employees may not participate in board of committee deliberations or voting relating to the administration of this Policy.

The person that is subject of a Report may not be present at or participate in board deliberations or votes relating to the Report, although at the request of the board, the person may provide information as background or answer questions prior to deliberations and voting.

Following investigation, the Association will take such appropriate remedial and disciplinary action as is justified by the circumstances, including, but not limited to, terminating board membership or volunteer status, seeking restitution, removing from office, or initiating criminal prosecution.

The Compliance Officer shall provide to the full board of trustees at least annually (or more frequently if requested by the board) a written statement describing all Reports submitted during the preceding year or indicating that there were no such Reports. The statements shall be maintained in accordance with the Association's document retention policy.

## CONFIDENTIALITY

Any investigation will be conducted in a manner that conceals and protects the whistleblower's identity to the greatest extent practicable given legal requirements, consistent with the need to conduct a fair and adequate investigation and take necessary corrective action.

## ACTING IN GOOD FAITH

Anyone submitting a Report must act in good faith and have reasonable grounds for believing the information disclosed may indicate a Suspected Violation. Allegations that prove to have been made without good faith, or with knowledge of their falsity, will be viewed as a serious disciplinary offense.

## NO RETALIATION

No director, trustee, officer, or volunteer of the Association who in good faith reports a Suspected Violation (whether reported to the Association, its agents or its auditors or to any law enforcement officials, government or regulatory agency), or who cooperates with an investigation of a Report (whether conducted by the Association, its agents or its auditors or by any law enforcement officials, government or regulatory agency), shall suffer intimidation, harassment, discrimination, or other retaliation. Any person who retaliates against a director, trustee, officer, or volunteer of the Association who has reported a Suspected Violation in good faith is subject to appropriate discipline and corrective action, up to and including termination.

A whistleblower's right to protection under this Policy does not provide him or her with immunity for participating or being complicit in the Suspected Violation that is subject of a Report or ensuing investigations.

Any questions, concerns or suggestions regarding this Policy shall be addressed directly to the Compliance Officer; \_\_\_\_\_, at \_\_\_\_\_  
(email address).