Volunteer and Exempt Firemen's Benevolent Association
of Uniondale, Nassau County, New York, Inc.
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Organized 1942

THE VOLUNTEER AND EXEMPT FIREMEN'S BENEVOLENT ASSOCIATION OF UNIONDALE, NEW YORK, INC.

WHISTLEBLOWER POLICY

ARTICLE I – PURPOSE.

The Volunteer and Exempt Firemen's Benevolent Association of Uniondale, New York, Inc. ("Association") is intended to provide a mechanism for reporting illegal activity or misuse of the Association and its assets while protecting from retaliation the Association's officers, directors, and/or employees who make such reports.

ARTICLE II – SCOPE.

This Policy applies to all of the Association's directors, officers, employees, and any other individuals associated with or engaging in any form of conduct with the Association.

ARTICLE III – POLICY ADMINISTRATION.

The Association's Board of Directors ("Board" or "Directors") are responsible for the administration of this Policy. All questions or claims made under this Policy should be directed to the Compliance Officer as identified in Article V below.

ARTICLE IV – POLICY.

A. In General.

The Association requires that all of its directors, officers, employees, and other staff and personnel observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Association, all such individuals must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations and the Association's own policies, procedures, rules, and regulations.

To help ensure that the Association comply with these standards, the Board has adopted this Policy for the reporting of possible violations of law, suspected wrongdoing, claims of unethical conduct, and/or alleged violations of the Association's policies and procedures which pertain to the Association's assets or other aspects of Association operations, and for the investigation and resolution of such claims. The Board encourages individuals to report any questionable or improper conduct or activities involving the Association or Association assets and shall protect those individuals who report such conduct from retaliation or other harm.

B. Questionable/Improper Conduct.

1. This Policy is designed to provide a mechanism whereby an individual who suspects that an Association's director, officer, employee, or other individual has engaged in foul play, illegal activity, or other questionable or improper conduct involving the Association and/or its assets may report such conduct without risk of retaliation.

2. Questionable or improper conduct includes, but is not limited to:

a. fraud, theft, bribery, extortion, or corruption;

b. theft, misuse, or misappropriation of the Association or its assets for personal gain or otherwise;

c. exercise of authority that is coercive, discriminatory, or malicious, or involves gross misconduct;

d. misstatements of Association accounts;

e. submission, preparation, or manipulation of expense reports;

f. foul play or illegal activity involving the Association or its assets; or

g. any conflict of interest that results in harm to the Association.

C. Reporting.

1. This Policy encourages individuals to report improper conduct through a system that allows them to do so anonymously, if they so choose, and without retaliation.

2. If an individual suspects any illegal or improper conduct involving the Association, its assets, or any other violation of the law, he or she should file reports of improper conduct with the Association's ______________________________ ("Compliance Officer"), or if they prefer to do so anonymously, directly to the Board. When filing a report, individuals should state their concerns clearly and provide as much detail as possible to assist with the facilitation of an investigation. This individual will be protected against any form of harassment, intimidation, discrimination, or other form of retaliation for making such a report in good faith.

3. The Association will promptly conduct an investigation into all matters reported, taking reasonable efforts to keep the informant's identity as confidential as possible, consistent with the obligation to conduct a full and fair investigation, and pursuant to the Association's document(s) and other authoritative documents.

4. As part of all investigations concerning the Association's accounting practices, internal controls, or auditing practices, the Association shall immediately call for an audit regarding any such concerns or complaints and work with the Association's auditors until the matter is resolved.

D. Whistleblower Procedure.

1. Any claim or improper conduct concerning the Association or its assets will be addressed as follows:

a. Any individual making a claim under this Policy ("Claimant") of suspected questionable or improper conduct may file a report or claim in accordance with Article IV, Section C.2 above. In the alternative, Claimants may anonymously file a report by sending their concerns or complaints in writing to the Board or any of the Directors. When filing a report, Claimants should state their concerns clearly and provide as much detail as possible to assist with the facilitation of an investigation.

b. Upon receipt, the Claimant's report will be promptly reviewed by the Compliance Officer (or any designee assigned by the Board) to determine whether the report constitutes a "complaint" or a "non-complaint."

i. A ***complaint*** refers to any report involving:

- questionable accounting, auditing, financial reporting, or internal controls;
- suspected fraud, theft, or improper use of the Association and/or its assets;
- a violation of the Association's Conflict of Interest Policy that results in a financial harm to the Association or its participants or beneficiaries; or
- a claim of retaliation against any officer, employee, or other individual making a good-faith report regarding any of the preceding matters.

ii. A ***non-complaint*** means any report concerning any other matter not involving a misuse of the Association or its assets.

2. If the report is deemed to be a complaint, it will be promptly investigated and the findings will be reported to the Directors with three (3) business days of the completion of the investigation.

3. If the report is deemed to be a non-complaint, it will be promptly investigated and the findings will be reported to the Directors at their next regularly scheduled meeting.

4. Based on the Investigator's report and recommendations, the Directors shall decide what action, if any, to take in order to resolve the situation.

5. The Association will review each complaint and ensure it receives a full investigation. To the extent possible, the Association's investigation will be handled in such a manner so as to protect the Claimant's identity.

E. <u>Good Faith.</u>

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

ARTICLE V – NO RETALIATION.

This Policy is intended to encourage and enable individuals to raise serious concerns within the Association prior to seeking resolution outside the Association. The Association strongly disapproves of and will not tolerate any form of retaliation against Claimants who report claims of improper conduct in good faith. The Association will take appropriate steps to address any form of retaliation.

The Association will not retaliate against any person, including interference with lawful employment, as a result of such person submitting any claim under this Policy. No person shall be retaliated against for providing information in good faith to, or otherwise assisting in any investigation conducted by, the Association, law enforcement, or other governmental authorities. All instances of possible retaliatory behavior should be reported to the Association's Compliance Officer immediately.

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ARTICLE VI – ACKNOWLEDGMENT.

I have read and understand the purpose of this Policy. I understand that strict adherence to this Policy is a condition of my employment with the Association. If I do not understand something regarding this Policy, I will contact the Compliance Officer immediately for clarification. I agree to abide by this Policy.

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Member Signature Date

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Member Name (print)