

WILLIAMSBURG INFANT & EARLY CHILDHOOD DEVELOPMENT CENTER WHISTLEBLOWER POLICY

General

The Williamsburg Infant & Early Childhood Development Center (the Corporation) requires directors, officers, employees, and volunteers to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Corporation, we are committed to practicing honesty and integrity in fulfilling our responsibilities and in complying with all applicable laws, regulations, and corporate policies. In this spirit, the Corporation encourages directors, officers, employees, and volunteers who provide substantial services to identify any instances in which these standards may be compromised.

This Whistleblower Policy (the "Policy") supplements but does not supplant the Whistleblower Policy which is an integral part of the **Corporate Compliance Manual** dated December 2009, updated in December 2020, and distributed annually to all employees, contractors, and agents of the Corporation. While the **Corporate Compliance Manual** focuses specifically on the prevention and detection of fraud, waste and abuse in Federal health care programs, this supplementary policy has been established to provide a means for directors, officers, employees and volunteers to raise good faith concerns about any behavior by or within the Corporation that is or appears to be illegal, fraudulent, dishonest, unethical or in violation of any adopted policy of the Corporation (a "Suspected Violation"). A "Whistleblower" is the director, officer, employee, or volunteer reporting such Suspected Violation pursuant to this Policy. A copy of this Policy shall be distributed to all directors, officers, and employees of the Corporation, and to all volunteers who provide substantial services to the Corporation and shall be published on the website of the Corporation.

The internal controls and operating procedures of the Corporation are intended to detect and deter improper activities. However, even the best systems of controls cannot provide absolute safeguards against intentional and unintentional violations.

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, including, but not limited to, those related to fraud, waste and abuse; fraudulent financial reporting or actions that may lead to such fraudulent reporting; providing false information to or withholding material information from the Corporation, the agencies which fund the Corporation, a government oversight entity or any of the Corporation's auditors; destroying, altering, concealing or falsifying a document, or attempting to do so, with the intent of limiting the availability of the document 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 the types of improper behavior covered by this Policy. In addition to actions which have been taken by others that the Whistleblower believes in good faith to be subject to reporting, actions which have not been taken, and which the Whistleblower believes are

required to be taken to be in compliance with laws or corporate policies adopted by the Corporation, are also within the scope of this Policy. Violations of personnel policies may be reported in accordance with the organization's personnel manual, or under the Whistleblower Policy.

A decision on how to handle a violation will be made based on the reported concern. No one who reports a Suspected Violation in good faith shall be subject to retaliation, intimidation, discrimination, harassment or, in the case of an employee, adverse employment consequences. However, any allegation that proves not to be substantiated and that was made maliciously or with knowledge that such allegation was false will be viewed as a serious disciplinary offense.

Reporting Responsibility

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

Compliance Officer

A Compliance Officer will be responsible for investigating and, as discussed below, overseeing the resolution of all reported complaints concerning Suspected Violations. Actual investigations may be delegated to specific employees or third parties as appropriate. The Compliance Officer will be appointed annually by the Executive Director, subject to approval by the Board of Directors, and will be responsible for implementation and maintenance of both this policy and the policies set forth in the **Corporate Compliance Manual**. The Compliance Officer will report to the Audit/Finance Committee.

Procedure for Reporting Suspected Violations

Any person may report a Suspected Violation, either in written or oral form. The complaint submitted by the Whistleblower should include whatever documentation is available to support a reasonable basis for the allegation(s) and to assist in investigating the complaint.

Complaints of Suspected Violations may be made anonymously. Anonymous complaints should be detailed to the greatest extent possible because follow up questions may not be possible, making the investigation and resolution of such complaints difficult.

Anonymous reporting is permitted but discouraged because it makes a complaint more difficult to investigate and resolve. The Corporation maintains a Hotline which will allow all parties covered by this policy to report a Suspected Violation either anonymously or by name. The telephone number for the Hotline is (718) 303-9427.

A Whistleblower may discuss all concerns in the first instance with a supervisor, but Whistleblowers are encouraged to direct all reports, either in written or oral form, to the

Compliance Officer. If the Compliance Officer is the subject of the Suspected Violation or a Whistleblower is not comfortable reporting a complaint concerning a Suspected Violation to the Compliance Officer or is unsatisfied with the response, the Whistleblower is encouraged to speak with his or her supervisor or anyone in management with whom he or she is comfortable. In such case, the manager to whom such Suspected Violation is reported shall in turn report such Suspected Violation to the Compliance Officer, unless the Compliance Officer is the subject of the complaint, in which case the manager shall submit the report directly to the Audit/Finance Committee. If the Compliance Officer is the subject of the complaint, the Audit/Finance Committee shall designate someone to act in the place of the Compliance Officer and all references to the Compliance Officer in this Policy with respect to such complaint shall be applicable to such designee. Such report shall include a statement as to whether such Suspected Violation was reported first to the Compliance Officer; if it was not, the report shall indicate why the Suspected Violation was not reported to the Compliance Officer.

A Whistleblower does not need to have all of the information needed to prove that a violation has occurred, but he or she must demonstrate reasonable grounds for concern.

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.

Procedure for Handling Reported Violations

Unless there are overriding legal or public interest concerns, the Compliance Officer will initiate a response within two business days.

All complaints will be promptly investigated by or under the direction of the Compliance Officer, and appropriate corrective action will be taken if warranted by the investigation. The Compliance Officer may resolve any complaint without consulting others, discuss such complaint with the Audit/Finance Committee or the full Board before taking action, or refer the matter to the Audit/Finance Committee or the full Board for action, depending on the Compliance Officer's determination of the seriousness or severity of the complaint.

The Audit/Finance Committee shall have authority to investigate a Suspected Violation raised in accordance with this policy. The Committee, in consultation with the Board, may also retain outside legal counsel, accountants, private investigators, or any other resource that it reasonably believes is necessary to conduct a full and complete investigation.

The Compliance Officer shall provide to the Audit/Finance Committee a written report identifying any complaints reported under this Policy. Records of all complaints shall be maintained in accordance with the Corporation's document retention policies.

Following investigation, the Corporation will take appropriate remedial and disciplinary action as it deems justified by the circumstances, including, but not limited to, terminating employment, board membership or volunteer status; seeking restitution; removal from office; or criminal prosecution.

Acting in Good Faith

Anyone filing a complaint concerning a Suspected Violation must act in good faith and have reasonable grounds for believing the information disclosed may indicate a Suspected Violation. Reporting a suspected violation that is not substantiated and which proves to have been made maliciously or with knowledge of its falsehood will be treated as a serious offense and subject to appropriate discipline and corrective action.

No Retaliation

No director, officer, employee or volunteer of the Corporation who in good faith reports any Suspected Violation (whether reported to the Corporation, agents or auditors or to any law enforcement officials, government or regulatory agency), or who cooperates with an investigation of a complaint (whether conducted by the Corporation, agents or auditors or by any law enforcement officials, government or regulatory agency), shall suffer intimidation, harassment, discrimination, or other retaliation or, in the case of an employee, adverse employment consequences for reporting under the Whistleblower Policy. Any person who retaliates against someone who has reported a Suspected Violation in good faith is subject to appropriate discipline and corrective action, up to and including termination of employment in the case of an employee.

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 the subject of the complaint or ensuing investigations.

Any questions, concerns or suggestions regarding this Policy also should be addressed directly to the Compliance Officer.

Compliance Officer: Miriam Fried
Telephone Number: (718) 303-9400, Ext. 412
E-mail: mfried@eislaasois.org
Hotline: (718) 303-9427

Approved: 2014.

Last Updated: February 2021