



WHISTLEBLOWER POLICY

Purpose

The College is committed to upholding the highest standards of ethical, moral and legal business conduct, and transparency through open communication. The College and all of its trustees, officers, employees, independent contractors, employees of independent contractors, and volunteers (“Covered Persons”) are required to comply with applicable federal, state and local statutes, including New York Not-For-Profit Corporation Law Section 715-b, New York State Labor Law Section 740, ordinances, executive orders, rules, regulations, judicial or administrative decisions, rulings or orders, and must faithfully implement and adhere to the College’s own policies and procedures in conducting their duties and responsibilities.

The purpose of this policy is to provide an avenue for all trustees, officers, current and former employees and independent contractors, employees of independent contractors, and volunteers to report any suspected or actual conduct contrary to these requirements and standards (“Covered Conduct”) without the fear of intimidation, harassment, discrimination, or retaliation.

In most cases, employee, independent contractor, consultant, and volunteer concerns can be addressed by College administration in accordance with the applicable College policies and procedures in place. As such, this Whistleblower Policy is not intended and may not be used for general complaints, employment grievances, etc. Such concerns should be pursued in accordance with the applicable policies and procedures set forth in this Handbook or as otherwise promulgated by the College from time to time.

Duty to Report

Each Covered Person who has engaged in, or who reasonably suspects any other Covered Person of engaging in Covered Conduct has an obligation to report such activity in accordance with the reporting procedures set forth below as soon as possible.

Good Faith Reporting

Any individual who files a report concerning actual or suspected Covered Conduct must do so in good faith and have reasonable grounds for believing the information in the report indicates a violation under this policy. The College will impose appropriate discipline against any Covered Person found to have knowingly made a report/complaint in bad faith, up to and including dismissal or termination. This includes, but is not limited to, giving false information. Volunteers that engage in any such conduct will not be permitted to volunteer in College activities.

Oversight

The Audit Committee of the College’s Board of Trustees shall serve as the “Compliance Committee” to oversee the adoption of, implementation of, and compliance with this policy in accordance with the procedures contained herein. If at any time such Audit Committee shall not exist, then the Board shall either assign this oversight responsibility to another Committee of the Board or to the Board itself, provided that no trustee who is an employee of the College may deliberate or vote on matters relating to the administration of this Whistleblower Policy.

The “Compliance Officer” for purposes of this Policy shall be the Chair of the Audit Committee of the College’s Board of Trustees.¹ If at any time no such Audit Committee shall exist, then the Compliance Officer shall be the Chair of the alternative Committee of the Board to which this oversight responsibility is assigned, or to the Chair of the Board if such oversight responsibility is assumed by the Board. Should the Compliance Officer be the subject of the report, then the Audit Committee shall appoint another member thereof to perform the Compliance Officer’s role regarding the allegations. The Compliance Officer shall be responsible for administering this policy and reporting to the Audit Committee. The Compliance Officer shall report to the Board at least annually on compliance activity.

Trustees who are employees of the College may not participate in any Compliance Committee or Board deliberations or voting relating to the administration of this Whistleblower Policy.

Reporting Procedures

Submission and Receipt of Complaints and Concerns. Any complaints or concerns regarding illegal conduct at Northeast College or the violation of an established Northeast College policy may be submitted to the Vice President of Finance of Northeast College (“Vice President of Finance”). Individuals may report a complaint or concern in person, in writing, or by electronic mail. Upon receipt of a complaint or concern, the Vice President of Finance, with assistance of legal counsel or other advisors as deemed appropriate, shall (a) determine if the complaint or concern actually pertains to a matter covered by this Policy, (b) acknowledge receipt of the communication to the sender, and (c) develop an appropriate plan for addressing the complaint or concern. If the complaint or concern involves the Vice President of Finance so as to present a conflict, these duties shall be performed by the President of Northeast College or his or her designee. The Vice President of Finance shall promptly forward any complaint or concern related to accounting matters to the Compliance Officer (i.e., Chair of the Audit Committee of the College’s Board of Trustees). The Vice President of Finance may direct complaints or concerns that do not involve accounting matters to other appropriate Northeast College Board committees, Senior Staff, Human Resources employees, or other employees (the “Reviewing Authorities”) and/or outside legal, accounting or other advisors, as appropriate, to review or conduct an investigation for determining appropriate action. With respect to each complaint or concern that is received by the Vice President of Finance pursuant to this Policy, the Vice President of Finance shall promptly provide in writing to the President of Northeast College and the Compliance Officer a description of (i) such complaint or concern, and (ii) which person(s) or committee(s) will be responsible for reviewing such complaint or concern. Any person who is the subject of a complaint under this policy shall not be present at or participate in any deliberation, voting or other decision-making on any matter relating to such report, provided that nothing shall prohibit the Reviewing Authorities from requesting that the person who is the subject of the report present information as background or answer questions prior to such decision-making. After the review of such complaint or concern has been completed by the Reviewing Authorities, the Vice President of Finance (or his or her designee) shall promptly provide in writing to the President of Northeast College and the Compliance Officer a summary of the results of that review and any action recommended as a result of such review. With respect to each complaint or concern that is received by the Compliance Officer pursuant to this paragraph of the Policy, the Compliance Officer shall decide whether the Compliance Committee will review that complaint or concern and/or take any other action regarding that complaint or concern.

¹ The designation of the Chair of the Audit Committee (or the Chair’s alternate) as Compliance Officer hereunder does not serve as designation of such individual as a compliance officer for any other policy or purpose of the College.

Confidential Complaints. The College takes seriously its responsibility to enforce this Whistleblower Policy and therefore encourages any person reporting a complaint or concern of Covered Conduct to identify themselves so as to facilitate any resulting investigation. Notwithstanding the foregoing, Covered Persons may submit complaints or concerns covered by this Policy and ask that they be handled on a confidential basis (including that the College take reasonable steps to ensure that the identity of the reporting person remains anonymous). If confidential treatment is desired, the complaint or concern shall be set forth in writing and forwarded to the Vice President of Finance in a sealed envelope labeled with a legend such as: “*Confidential – Submitted Pursuant to Whistleblower Policy.*” The complaint or concern must identify the name of the Covered Person making the report – anonymous complaints will not be accepted. Any confidential submission received by the Vice President of Finance shall be promptly reviewed and referred in the manner described above. Complaints will be kept confidential to the extent possible, consistent with applicable laws and the need to conduct an adequate investigation and prevent or correct actual or suspected Covered Conduct. Information relating to a complaint shall be provided only to those with a need to know so that effective investigation or other action can be taken. In appropriate cases, and without limitation, the investigation documents will be shared with law enforcement personnel. Disclosure of complaints to individuals not involved in the investigation shall be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal, termination, or civil lawsuits.

Submission of Complaints Directly to the President of Northeast College or the Compliance Committee. Complaints or concerns that involve alleged acts or omissions of the Vice President of Finance may be submitted directly to the President of Northeast College or the Compliance Officer (i.e., Chair of the Audit Committee) (in lieu of submission to the Vice President of Finance as described above). Upon receipt of any such complaint or concern, the President of Northeast College or the Compliance Committee shall investigate the matter and take corrective action (if necessary) as provided in this Policy. In order to be acted upon, any such complaint or concern should include sufficient information for the President of Northeast College or the Compliance Committee to investigate and to determine whether it is valid and was made in good faith. If on preliminary examination the allegation is judged to be wholly without substance or merit, or not made in good faith, the allegation may be dismissed. The President of Northeast College or the Compliance Committee may enlist Reviewing Authorities and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints or concerns, including alleged acts or omissions by the Vice President of Finance. With respect to each complaint or concern that is received by the President of Northeast College pursuant to this Policy and that has not also been received by the Compliance Officer, the President of Northeast College (or his or her designee) shall promptly provide to the Compliance Officer a description of (a) such complaint or concern, and (b) which person(s) or committee(s) will be responsible for reviewing such complaint or concern. After the review of such complaint or concern has been completed by the Reviewing Authorities, the President of Northeast College (or his or her designee) shall promptly provide in writing to the Compliance Officer a summary of the results of that review and any action recommended as a result of such review. With respect to each complaint or concern that is received by the Compliance Officer pursuant to this paragraph of the Policy, the Compliance Officer shall decide whether the Compliance Committee will review that complaint or concern and/or take any other action regarding that complaint or concern.

Retaliation Prohibited

No person, including current and former employees and independent contractors, employees of independent contractors, trustees, officers and volunteers, who submits a complaint or reports a concern in good faith under this Policy shall be subject to retaliation, intimidation, discrimination, harassment or, in the case of an employee, adverse employment consequences for making a good-faith or reasonable report of Covered Conduct (whether pursuant to this policy or otherwise in a manner which is protected under Section 740 of the New York State Labor Law) or for their participation in any internal or governmental investigation of a report of Covered Conduct. Retaliation against any person on one or both of these bases is a violation of

this policy, and anyone who so retaliates is subject to disciplinary action, up to and including termination of employment. New York law includes among prohibited retaliatory actions the following, without limitation: (i) adverse employment actions or threats to take such adverse employment actions against an employee in the terms of conditions of employment including but not limited to discharge, suspension, or demotion; (ii) actions or threats to take such actions that would adversely impact a former employee's current or future employment; or (iii) threatening to contact or contacting United States immigration authorities or otherwise reporting or threatening to report an employee's suspected citizenship or immigration status or the suspected citizenship or immigration status of an employee's family or household member, as defined in subdivision two of section four hundred fifty-nine-a of the social services law, to a federal, state, or local agency.

Retaliation should be reported immediately to the Compliance Officer. Depending on the nature and seriousness of the offense, the College will impose appropriate discipline against any Covered Person found to have engaged in any form of retaliatory conduct against an individual reporting actual or suspected Covered Conduct in accordance with this policy, up to and including dismissal or termination. Volunteers that engage in any such conduct will not be permitted to volunteer in College activities.

Recordkeeping

The Compliance Committee, with the assistance of Northeast College personnel, shall retain as a part of its records a log of any complaints or concerns regarding matters submitted pursuant to this Policy, tracking the receipt, investigation and resolution of such matters, including the rationale for any recommended resolution and/or corrective action. All documentation relating to the investigation and the resolution and/or corrective action taken shall be kept in the College's records in the Human Resources Department and/or Compliance Committee records for at least five years.

Distribution of Policy

This policy shall be posted on the College's website and at the College's offices in a conspicuous location accessible to trustees, officers, key persons, employees and volunteers. Notification regarding the rights provided under Section 740 of the New York State Labor Law (effective January 26, 2022), which is annexed to this Handbook as Appendix "A" ("Labor Law §740"), shall be included with such posting, and shall also be posted conspicuously in easily accessible and well-lighted places customarily frequented by employees and applicants for employment at the College. In the event Section 740 of the New York State Labor Law is amended, supplemented, or replaced at any time or from time to time, this policy shall automatically be deemed amended to refer to such amendments, supplements, or replacements without any need for an amendment to this policy, and such amendments, supplements, or replacements shall be annexed to this Handbook as Appendix "A" in place of the statutory provisions which are so amended, supplemented, or replaced.