

## **Saratoga Regional YMCA**

**Title:** Whistleblower  
**Area:** Human Resources/Administration, Finance  
**Reference Number:** HR-0511916-0001  
**Contact Person:** Chief Executive Officer or acting Chief Executive Officer  
**Effective Date:** June 16, 2016  
**Replaces Policy:** HR-081908-002  
**Purpose:** The New York State Not-for-Profit Corporation Law requires certain nonprofit corporations to adopt policies on internal reporting mechanisms. This policy will be used by the audit/finance committee and management to implement and administer appropriate policy and process, to review any complaints received regarding (a) accounting, internal accounting controls or auditing matters; (b) suspected fraudulent or dishonest use or misuse of the Association's resources or property; or (c) suspected violation of Association policy by staff, board members, consultants or volunteers.

### **Policy:**

The New York State Not-for-Profit Corporation Law requires certain non-profit corporations<sup>1</sup> to adopt policies on internal reporting mechanisms. The Association has adopted this Whistle-Blower/Code of Conduct Policy to satisfy New York State requirements.

The Association Code of Conduct (hereinafter referred to as the Code) requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This Policy shall be distributed to all directors, officers, employees and volunteers who provide substantial services to the Association.<sup>2</sup> Distribution for these purposes may include posting the policy on the Association's website or at the Association's office in a conspicuous location accessible to employees and volunteers.

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<sup>1</sup> NPCL § 715-B(a) requires non-profit corporations with more than 20 employees and more than \$1M in revenue in the previous year to adopt this policy.

<sup>2</sup> Substantial services is not defined under the law. The organization can either: (a) distribute a copy to all volunteers; or (b) define the universe of volunteers that fall within this definition (e.g., by title, number of hours volunteered, etc.).

## **Reporting Responsibility**

The CEO will act as administrator of this policy. Such individual shall report any actions taken pursuant to this policy to the Audit Committee.

Each director, volunteer, and employee of the Association has an obligation to report in accordance with this Whistleblower Policy (a) accounting, internal accounting controls or auditing matters; (b) suspected fraudulent or dishonest use or misuse of the Association's resources or property; or (c) suspected violation of Association policy by staff, board members, consultants or volunteers (hereinafter collectively referred to as Concerns).

## **No Retaliation**

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Association for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

## **Reporting Concerns**

### **Employees**

Employees should report a concern directly to the CEO or by using the Ethics Point software hotline. Access points for Ethics Point are:

- [www.srymca.ethicspoint.com](http://www.srymca.ethicspoint.com)
- 1-844-591-0567

The CEO is required to promptly report the Concern to the Audit Committee Chair, who has specific and exclusive responsibility to investigate all Concerns. If the CEO, for any reason, does not promptly forward the Concern to the Audit Committee Chair, the reporting individual should directly report the Audit Committee Chair. Contact information for the Audit Committee Chair may be obtained through the Chief Financial Officer. Concerns may also be submitted anonymously. Such anonymous Concerns should be submitted using the Ethics Point software hotline.

### **Directors and Other Volunteers**

Directors and other volunteers should submit Concerns directly to the Audit Committee Chair in writing or using the Ethics Point software hotline with same access points as listed above for employees.

## **Handling of Reported Violations**

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify other Board officers of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the Concern within five business days, or as soon as is reasonably possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

## **Acting in Good Faith**

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Code of Conduct. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

## **Confidentiality**

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Records of concerns will be tracked and recorded in the Ethics Point Software application.

Origination Date: August 19, 2008  
Revision Dates: June 16, 2016  
March 23, 2017

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Chief Executive Officer