

WHISTLEBLOWER POLICY

Hepburn Library of Hermon

Approved by Board of Directors on February 28, 2023

[NOTE: Section 715-b of the New York Not-for-Profit Corporation Law does not require Hepburn Library of Hermon to adopt a Whistleblower Policy unless and until it has at least 20 employees and its annual revenues in its prior fiscal year is in excess of \$1 million. The adoption of such a policy, however, would be consistent with “best governance practices” and is highly recommended]

Introduction

The Hepburn Library of Hermon requires its directors, officers, current and past employees, and independent contractors doing business with Hepburn Library of Hermon (each, a “Protected Person”), to observe high standards of business and personal ethics in the performance of their duties on the Hepburn Library of Hermon’s behalf. As employees and representatives of the Hepburn Library of Hermon, Protected Persons are expected to practice honesty and integrity in fulfilling their responsibilities and are required to comply with all applicable laws and regulations.

The objectives of this policy are to encourage and enable Protected Persons, without fear of retaliation, to raise concerns regarding suspected unethical and/or illegal conduct or practices on a confidential and, if desired, anonymous basis so that the Hepburn Library of Hermon can address and correct inappropriate conduct and actions.

This policy is not intended as a vehicle for reporting problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with the Hepburn Library of Hermon’s personnel policies and procedures.

This policy is designed to comply with New York State Labor Law Section 740, which provides expanded protections to employees (past, present, and independent contractors) under the law. All Protected Persons are encouraged to review the law to learn more about their protections.

Reporting Responsibility

It is the responsibility of all Protected Persons to report in good faith or reasonable belief any concerns they may have regarding actual or suspected activities which may be illegal or in violation of the Hepburn Library of Hermon policies with respect to, without limitation, fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, and misuse of the Hepburn Library of Hermon’s assets, as well as any violations or suspected violations of high business and personal ethical standards, as such standards relate to the Hepburn Library of Hermon (each, a “concern”), in accordance with this policy.

No Retaliation

No Protected Person who in good faith or reasonable belief reports a concern shall suffer intimidation, harassment, retaliation, discrimination, or adverse employment consequence because of such report. Adverse employment actions or threats to take such adverse actions against an employee in the terms of conditions of employment including but not limited to:

- Discharge, suspension, or demotion
- Actions or threats to take such actions that would adversely impact a former employee's current or future employment; or
- 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.

Any director, officer, or employee of the Hepburn Library of Hermon who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including removal from the Hepburn Library of Hermon's board of directors and/or or termination of employment. Notwithstanding anything contained herein to the contrary, this policy is not an employment contract and does not modify the employment relationship between the Hepburn Library of Hermon and its employees, nor does it change the fact that employees of the Hepburn Library of Hermon are employees at will. Nothing contained herein is intended to provide any Protected Person with any additional rights or causes of action, other than those provided by law.

Reporting Concerns

Protected Persons should report concerns as soon as practicable to the Hepburn Library of Hermon's board of trustees, or board-designated Compliance Officer. Any questions with regard to the scope, interpretation or operation of this policy should also be directed to the Compliance Officer.

Compliance Officer

The Compliance Officer is responsible for investigating and resolving all reported concerns and shall advise the Audit Committee and, if the Compliance Officer deems it appropriate, the Executive Director, of all reported concerns. The Compliance Officer shall report to the full Board of Directors at each regularly scheduled board meeting on compliance activity.

Accounting and Auditing Matters

The Audit Committee of the Board of Trustees shall address all reported concerns regarding accounting practices, internal controls, or auditing ("accounting concerns"). The Compliance Officer shall immediately notify the Audit Committee of any accounting concern and shall work with the committee until its resolution. Promptly upon receipt, the Audit Committee shall evaluate whether a concern constitutes an accounting concern and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Audit Committee will be free in its sole discretion to engage outside auditors, counsel, or other experts to assist in the investigation and in the analysis of results.

Investigations

The Compliance Officer may delegate the responsibility to investigate a reported concern, whether an accounting concern or otherwise, to one or more employees of Hepburn Library of Hermon or to any other individual, including persons not employed by the Hepburn Library of Hermon, selected by the Compliance Officer; provided that the Compliance Officer may not delegate such responsibility to an employee or other individual who is the subject of the reported concern or in a manner that would compromise either the identity of an employee who reported the concern anonymously or the confidentiality of the complaint or resulting investigation. Notwithstanding anything herein to the contrary, the scope, manner, and parameters of any investigation of a reported concern shall be determined by the Audit Committee in its sole discretion and the Hepburn Library of Hermon and its employees shall cooperate as necessary in connection with any such investigation.

Acting in Good Faith and Reasonable Belief

Anyone reporting a concern must act in good faith and have reasonable grounds for believing that the information disclosed may indicate a violation of law and/or ethical standards. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

The Hepburn Library of Hermon takes seriously its responsibility to enforce this policy and therefore encourages any person reporting a concern to identify him or herself so as to facilitate any resulting investigation. Notwithstanding the foregoing, in reporting a concern, a Protected Person may request that such report be treated in a confidential manner (including that the Hepburn Library of Hermon take reasonable steps to ensure that the identity of the reporting person remains anonymous). Concerns may also be reported on an anonymous basis. Reports of concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Concerns

The Compliance Officer will acknowledge receipt of each reported concern within five business days, but only to the extent the reporting person's identity is disclosed or a return address is provided. All reports will be promptly investigated; the scope of any such investigation being within the sole discretion of the [Audit] Committee, and appropriate corrective action will be taken if warranted by the investigation.

Records

The Audit Committee will retain on a strictly confidential basis for a period of six years (or otherwise as required under the Hepburn Library of Hermon's record retention policies in effect from time to time) all records relating to any reported concern and to the investigation and resolution thereof. All such records are confidential to the Hepburn Library of Hermon and such records will be considered privileged and confidential.

Distribution and Posting

Hepburn Library of Hermon shall make available a copy of this policy to all Protected Persons. Notice regarding retaliation protection for Protected Persons will also be posted the Hepburn Library of Hermon building at/in 105 Main Street Hermon, NY 13652.

Compliance Officer Contact Information

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President

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