

Jewish Community Council of Greater Coney Island
Whistleblower Policy
*[in compliance with the NYS Nonprofit Revitalization Act of 2013
as amended in December, 2015 and November, 2016]*

I. PURPOSES

Jewish Community Council of Greater Coney Island, Inc. (the “Organization”) is committed to honest, ethical and lawful conduct, full, fair, accurate, timely and transparent disclosure in all public communications, and compliance with applicable laws, rules and regulations. In furtherance of these commitments, all directors, officers, employees and volunteers of the Organization (each, a “Covered Person” or “you”) must act in accordance with all applicable laws and regulations, and with the policies of the Organization at all times, and assist in ensuring that the Organization conducts its business and affairs accordingly.

This Whistleblower Policy (this “Policy”) (a) establishes procedures for the reporting and handling of concerns regarding action or suspected action taken by or within the Organization that is or may be illegal, fraudulent or in violation of any policy of the Organization, as well as any other matter that could cause serious damage to the Organization’s reputation (each, a “Concern”), and (b) prohibits retaliation against any Covered Person who reports a Concern in good faith.

By appropriately responding to Concerns, we can better support an environment where compliance is valued and ensure that the Organization is meeting its ethical and legal obligations.

II. WHEN TO RAISE A CONCERN

You have an affirmative duty to disclose to and seek guidance from an appropriate supervisor or manager if you believe any Covered Person or other person associated or doing business with the Organization has engaged, is engaging, or may engage in any illegal or unethical behavior or has violated, or may violate any law, rule, regulation or policy of the Organization. Such reportable activity may include, for example, financial wrongdoing (including circumvention of internal controls or violation of the accounting policies of the Organization), fraud, harassment, or any other illegal, unethical, or proscribed conduct. While Concerns may be submitted at any time, you should endeavor to report a Concern as soon as reasonably possible after becoming aware of the matter.

III. HOW TO RAISE A CONCERN

Concerns may be submitted either in writing or orally. No form is required to submit a Concern, but you are encouraged to provide as much information and detail as possible so that the Concern can be properly investigated. A Concern may be submitted:

- to the administrator of this Policy (the “Policy Administrator,” who is an employee, officer or director of the Organization), at whistleblower@jccgci.org;
- by discussing it with a supervisor or manager, who will in turn forward the Concern to the Policy Administrator for review where appropriate; or

□ in writing to the Chair of the Audit Committee of the Organization [(the “Audit Committee”)] at: Chair, Audit Committee, Jewish Community Council of Greater Coney Island, 3001 West 37th Street, Brooklyn, New York 11224-1479, who will in turn forward the Concern to the Policy Administrator for review where appropriate.

Concerns may be raised anonymously. Anonymous complaints should be detailed to the greatest extent possible because follow up questions will not be possible, making the investigation and resolution of such complaints difficult. Any individual reporting his or her own violation shall not satisfy his or her obligation hereunder with a Concern raised anonymously.

IV. PROCEDURES FOR RECEIVING AND REVIEWING CONCERNS

Any supervisor, manager, or other person receiving a Concern should contact the Policy Administrator, who will coordinate further action.

The Policy Administrator will assess each Concern on a preliminary basis to determine to what extent an investigation into the Concern is required, and will direct all aspects of the investigation of any Concern. All investigations will be conducted in a confidential and sensitive manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. You must cooperate as necessary in connection with any such investigation. In the event a Concern involves or implicates the Policy Administrator, the Policy Administrator will promptly recuse himself or herself from the investigation and inform the Audit Committee in writing. The Audit Committee may investigate such Concern or appoint impartial attorneys to investigate the Concern.

Directors who are employees of the Organization may not participate in any deliberations or voting relating to administration of the whistleblower policy. In addition, the person who is the subject of a whistleblower complaint may not be present at or participate in board or committee deliberations or vote on the matter relating to such complaint, but may present information as background or answer questions at a committee or board meeting prior to the commencement of deliberations or any voting.

V. RECORDS OF CONCERNS AND INVESTIGATION REPORTS

The Policy Administrator will maintain a written record of all Concerns summarizing in reasonable detail for each Concern: the nature of the Concern (including any specific allegations made and the persons involved); the date of receipt of the Concern; the current status of any investigation into the Concern and information about such investigation (including the steps taken in the investigation, any factual findings, and the recommendations for corrective action); and any final resolution of the Concern. The Policy Administrator will distribute an update of this record to the Chair of the Audit Committee in advance of each regularly scheduled meeting.

VI. CONFIDENTIALITY

All Concerns received will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances.

VII. NO RETALIATION AGAINST WHISTLEBLOWERS

It is the Organization’s policy to encourage the communication of bona fide Concerns relating to the lawful and ethical conduct of the Organization’s business. It is also the policy of the Organization to protect those who communicate bona fide Concerns from any retaliation for such reporting. **No adverse employment action may be taken and retaliation is strictly prohibited, including, without limitation,**

intimidation, harassment, discrimination, coercion, or otherwise, whether express or implied, against any director, officer, employee or volunteer of the Organization who in good faith reports any Concern or assists in an investigation of, or the fashioning or implementation of any corrective action or response made in connection with, any Concern. Any person who violates this prohibition against retaliation will be subject to appropriate disciplinary action, which may include termination of employment or other relationship with the Organization.

VIII. POLICY DISTRIBUTION

A copy of this Policy will be distributed to each Covered Person promptly following the adoption of or amendments to this Policy, and at such time as a person becomes a Covered Person. The method of Distribution shall be at the discretion of the Audit Committee and may be done in-person or by posting it on the Organization's website or at the Organization's offices (at a conspicuous location accessible by employees and volunteers.

IX. POLICY ADOPTION AND OVERSIGHT

The Audit Committee is responsible for providing oversight of the adoption and implementation of, and compliance with this Policy. Only independent directors of the Board are permitted to participate in any deliberations or vote on matters relating to this Policy, and the Audit Committee must be comprised solely of independent directors.

An "independent director" shall mean a director who is not, and has not been within the last three years, an employee or a key person of the Corporation or an affiliate of the Corporation, and does not have a relative who is a key person of the Corporation or an affiliate of the Corporation and is not and does not have a relative who is a current owner, whether wholly or partially, director, officer or employee of the Corporation's outside auditor or who has worked on the Corporation's audit at any time during the past three years.

An "independent director" shall not be a current employee of the Corporation and shall not have a substantial financial interest in, nor have a relative who is a current officer of or has a substantial financial interest in, any entity that has provided payments, property or services to, or received payments, property or services from, the Corporation or an affiliate of the Corporation if the amount paid by the Corporation to the entity or received by the Corporation from the entity for such property or services, in any of the last three fiscal years, exceeded the lesser of: \$10,000 or 2% of such Corporation's consolidated gross revenues if the Corporation's consolidated gross revenue was less than \$500,000; \$25,000 if the Corporation's consolidated gross revenue was \$500,000 or more but less than \$10 million; \$100,000 if the Corporation's consolidated gross revenue was \$10 million or more.

For the purposes of a determining whether someone is an "independent director", "compensation" shall not include reimbursement for expenses reasonably incurred as a director.

"Payment" for the purposes of determining an "independent director" shall exclude any charitable contributions, dues or fees paid to the Corporation for services which the Corporation performs as part of its nonprofit purposes, or payments made by the Corporation at fixed or non-negotiable rates or amounts for services received, provided that such services by and to the Corporation are available to individual members of the public on the same terms, and such services received by the Corporation are not available from another source.

An "affiliate" shall mean any entity controlled by, or in control of the corporation.

A “key person” shall mean any person, other than a director or officer, whether or not an employee of the corporation, who (i) has responsibilities, or exercises power or influence over the corporation as a whole similar to the responsibilities, powers, or influence of directors and officers; (ii) manages the corporation, or a segment of the corporation that represents a substantial portion of the activities, assets, income or expenses of the corporation; or (iii) alone or with others controls or determines a substantial portion of the corporation’s capital expenditures or operating budget.

A “relative” of an individual shall mean “(i) his or her spouse or domestic partner; (ii) his or her ancestors, brothers and sisters (whether whole or half- blood), children (whether natural or adopted), grandchildren, great-grandchildren; or (iii) the spouse or domestic partner of his or her brothers, sisters, children, grandchildren, and great-grandchildren.

A “domestic partner” means a person who, with respect to another person: (i) is formally in a domestic partnership or similar relationship pursuant to any federal, state or local law or law of a foreign jurisdiction or registered as the domestic partner of the other person under any employer registry or registry of any state, municipality or foreign jurisdiction; (ii) is formally recognized as a beneficiary under the other person’s employment benefits or health insurance, or under whose employment benefits or health insurance the other person is recognized as a beneficiary; or (iii) is dependent or mutually interdependent on the other person for support or upon whom the other person is dependent or mutually interdependent for support as evidenced by the totality of the circumstances indicating a mutual intent to be domestic partners.

A “related party” means (i) any director, officer or key person of the corporation or any affiliate of the corporation; (ii) any relative of any director, officer or key person of the corporation or any affiliate of the corporation; or (iii) any entity in which of the foregoing individuals described in clauses (i) and (ii) of this subparagraph has a thirty-five percent or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of five percent.

This Whistleblower Policy was adopted by the Board of Directors of Jewish Community Council of Greater Coney Island on Wednesday, January 18th, 2017.