

Supporting Possibilities in Responsible Independent Teens (SPIRIT NYS)
Whistleblower Protection Policy
June 2021

The purpose of this policy is to encourage and enable board members, employees, volunteers and others to report suspected fraudulent or dishonest conduct or illegal activity (i.e. to act as a “whistle-blower”) so that SPIRIT NYS can address and correct inappropriate conduct and actions. In keeping with the policy of maintaining the highest standards of conduct and ethics, SPIRIT NYS will investigate any suspected fraudulent or dishonest use or misuse of the resources or property of SPIRIT NYS by board members, staff, contractors, consultants or volunteers.

SPIRIT NYS is committed to maintaining a professional environment that values respect, fairness and integrity in fulfilling our responsibilities. All board members, volunteers and other representatives shall act with honesty, integrity and openness in fulfilling their responsibilities for the organization and comply with all applicable laws and regulations. Failure to follow these standards will result in disciplinary action including possible dismissal from the board or volunteer duties, termination of employment or contractual obligations, and possible civil or criminal prosecution if warranted.

Reporting

It is the responsibility of all board members, employees and volunteers to report concerns about violations of SPIRIT NYS’s Code of Ethics or suspected violations of laws or regulations that govern the organization’s operations. A person’s concerns about possible fraudulent or dishonest use or misuse of resources or property should be reported to a direct supervisor or to a Board member supporting the volunteer’s work. If for any reason a person finds it difficult to report his or her concerns to a supervisor or a particular board member, the person may report the concerns directly to: Board Chair, Chief Executive Officer, Chief Financial Officer or Chief Policy Officer. Alternatively, to facilitate reporting of suspected violations where the reporter wishes to remain anonymous, a written statement may be submitted to one of the individuals listed.

Baseless Allegations: Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Fraudulent or Dishonest Conduct: A deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include, but are not limited to:

- Forgery or alteration of documents;
- Unauthorized alteration or manipulation of computer files;
- Fraudulent financial reporting;
- Pursuit of a benefit or advantage in violation of SPIRIT NYS Conflict of Interest Policy;
- Misappropriation or misuse of SPIRIT NYS resources, such as funds, supplies or other assets;
- Authorizing or receiving compensation for goods not received or services not performed; and
- Authorizing or receiving compensation for hours not worked.

Handling of Reported Violations

Supervisors or board members who receive reports of suspected fraudulent or dishonest conduct must notify the Chief Executive Officer or Board Chair. Board members who receive reports of suspected fraudulent or dishonest conduct must notify the Security and Compliance Committee or Financial

Committee. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Reasonable care should be taken in dealing with suspected misconduct to avoid:

- Baseless allegations;
- Premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation; and
- Violations of a person's rights under law

Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is critical. Supervisors or individual Board members, while appropriately concerned about "getting to the bottom" of such issues, should not in any circumstances perform any investigative or other follow-up steps on their own. Accordingly, anyone who becomes aware of suspected misconduct:

- Should not contact the person suspected to further investigate the matter or demand restitution.
- Should not discuss the case with attorneys, the media or anyone other than the Board Chair, Chief Executive Officer, Chief Financial Officer, or Chief Policy Officer of SPIRIT NYS.
- Should not report the case to an authorized law enforcement officer without first discussion of the case with the Board Chair, Chief Executive Officer, Chief Financial Officer, or Chief Policy Officer of SPIRIT NYS.

Investigation

All relevant matters, including suspected but unproved matters, will be reviewed and analyzed, with documentation of the receipt, retention, investigation and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings will be communicated back to the reporting person or persons. Investigations may warrant investigation by an independent person such as auditors and/or attorneys.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Generally this means that whistle-blower complaints will only be shared with those who have a need to know so that SPIRIT NYS can conduct an effective investigation, determine what actions to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. (Should disciplinary or legal action be taken against a person or persons as a result of a whistle-blower complaint, such persons may also have a legal right to know the identity of the whistle-blower).

Whistle-Blower Protection

Board members, employees, consultants and volunteers of SPIRIT NYS may not retaliate against a whistle-blower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistle-blower's employment, including but not limited to, threats of physical harm, loss of job, punitive work assignments, or impact on salary or fees. Whistle-blowers who believe that they have been retaliated against may file a written complaint with the Chief Executive Officer, Chief Financial Officer, or Chief Policy Officer of SPIRIT NYS. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated.