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YMCA BUFFALO NIAGARA WHISTLEBLOWER POLICY

A. Policy for Misconduct

YMCA Buffalo Niagara (the "Corporation") is committed to the highest standards of institutional integrity. The Corporation seeks to adhere to all applicable laws and regulations, ethical standards and corporate policies.

The Corporation treats reports of potential violations of applicable laws and regulations, ethical standards and adopted corporate policies seriously and will investigate such reports and concerns expeditiously. Moreover, the Corporation's directors, officers, trustees and employees have an affirmative duty to report such potential violations immediately.

B. Policy for Violations of Law and Corporate Policies

The Corporation is committed to comply with all Federal, State and local laws and ethical standards and policies adopted by the Corporation. It is the responsibility of every Corporation director, officer or employee to be sure that the Corporation complies with those laws and policies. If a director, officer, trustee or employee observes, learns or in good faith suspects that the Corporation is not in full compliance with all laws and ethical standards and corporate policies, he or she must report the violation immediately. The Corporation encourages volunteers to similarly report such violations immediately.

C. Procedures for Making Reports

The Corporation encourages individuals who submit reports to identify themselves, with the assurance that all matters will be handled confidentially, to the extent consistent with the Corporation's interests and legal obligations. Reports, however, may be made anonymously and in such circumstances the Corporation will not try to discern the identity of the person who made the report.

The Corporation has established the procedures set forth below for the submission, investigation and resolution of reports.

1. Scope

These procedures apply to the reporting of any action or suspected action taken by, or within, the Corporation that is illegal, fraudulent or in violation of adopted ethical standards and corporate policies. Matters to be reported under this policy include, without limitation:

- Financial fraud, including bank fraud, or fraudulent statements to any governmental entity;
- Intentional or grossly negligent misstatements, misrepresentations, falsifications, deception, or fraud in preparing, reviewing or auditing any financial statement or report of the Corporation;
- Significant deficiencies in or intentional noncompliance with the Corporation's internal accounting controls;
- Theft of Corporation assets or embezzlement;
- Misuse of Corporation resources;
- Violations of applicable laws, rules and regulations;
- Violations of ethical standards and any corporate policy adopted by the Corporation or its Board of Directors, including, but not limited to, this policy and the Corporation's conflict of interest policy;
- Violation of the standards of care for all animals in the care of the Corporation;
- Violations of the civil rights of any employee, member, director, officer, trustee, volunteer, member or visitor to the Corporation; and



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- Retaliation against individuals who submit reports or voice concerns about any of the above in good faith.

2. Report Process

Any person may submit a report using one of the following methods:

- (i) By speaking directly to the Corporation's Compliance Officer or writing to him/her at the following address: 301 Cayuga Road, Suite 100, Buffalo, NY 14225.
- (ii) A report related to conduct by the Compliance Officer should be directed to the Treasurer of the Corporation's Board of Directors, whose contact information can be found at www.YMCABN.org.
- (iii) For your convenience, there is a form attached as Appendix A that can be used to make any report involving conduct covered by these policies. (See Appendix A.)

If an employee or volunteer expresses a concern to a superior or supervisor, whether orally or in writing, and the report involves conduct falling under this policy, the superior or supervisor must promptly report it to the Compliance Officer, while noting all requests for confidentiality.

Individuals who submit reports are encouraged to identify themselves and provide contact information so that they can be contacted for additional information, if necessary, and so that the matter may be more easily investigated. Reports, however, may be made anonymously. Anonymous reports will be investigated to the greatest extent possible.

If an individual submitting a report identifies him or herself and provides contact information, the Compliance Officer and/or Treasurer of the Corporation's Board of Directors will acknowledge receipt of the report.

The Compliance Officer shall be available to all directors, officers, employees and volunteers to answer questions about or to explain this policy and these procedures.

3. Investigation

The Compliance Officer will review the report and, together with appropriate members of management and/or, as the case may be, the Executive Committee, determine how to investigate the matter. In determining the manner in which a report should be investigated, the Compliance Officer will consider, among other things, the seriousness of the alleged wrongdoing and the credibility of the allegation of wrongdoing. The subject(s) of the report may be notified of the investigation, in the Compliance Officer's discretion, as the circumstances require. Directors, officers, employees and volunteers are required to cooperate in the investigation of a report.

In addition, the Compliance Officer may request assistance of the Treasurer and/or engage third parties (i.e., auditors, legal counsel or other experts) with the particular expertise necessary to assist in the investigation and in the analysis of the results.

4. Resolution

When the investigation is concluded, the Compliance Officer and/or appropriate members of management, as the case may be, will determine whether corrective measures are warranted. The Compliance Officer may also recommend corrective measures before an investigation is fully completed if he or she deems it appropriate to do so.

If the Compliance Officer determines that no corrective measures are necessary, he or she will report the matter to the Committee in accordance with section 5, below. If the identity of the person making the report is known, the Compliance Officer may inform him or her of the resolution, if the Compliance Officer determines that it is appropriate to do so. If the Compliance Officer deems it appropriate and/or the circumstances so require, the subject(s) of the report may be notified of the resolution.



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5. Report to Executive Committee

At the request of the Treasurer, but not less than semi-annually, the Compliance Officer will inform the Executive Committee of: (a) all new reports received and reports still open at the time of the Executive Committee meeting, regardless of when made (including reports of minor matters or reports that are ultimately found to be without merit); (b) the results of all investigations of which the Executive Committee has not been informed previously; and (c) the disposition of all reports of which the Executive Committee has not been informed previously.

The Executive Committee shall review, and have oversight of, all reports, investigations and resolutions.

6. Non-Retaliation

No directors, officer, trustee, employee, member or volunteer shall suffer intimidation, harassment, discrimination or other retaliation, or in the case of employees, adverse employment consequences, if such person in good faith reports any action or suspected action taken by or within the Corporation that is illegal, fraudulent or in violation of any adopted policy or ethical standard of the Corporation. Retaliation against any person on this basis is a violation of these procedures, and anyone who so retaliates is subject to disciplinary action up to and including termination of employment.

7. Protection and Retention of Records

Records relevant to a report will be assembled and secured as soon as possible to protect against alteration, mutilation, destruction or concealment.

All documents related to reports, including matters of which the Executive Committee has been informed, are confidential and shall be maintained by the Compliance Officer indefinitely. Access to such documents will be granted at the discretion of the Compliance Officer or the Executive Committee.

8. Distribution of Policy

This policy shall be distributed to all current directors, officers, trustees, members, employees and volunteers providing substantial services to the Corporation immediately upon adoption of this policy and at such time any individual initially commences serving the Corporation as a director, officer, employee or volunteer providing substantial services to the Corporation. Distribution may include posting of this policy at the Corporation's offices and branches.



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Appendix A:

YMCA BUFFALO NIAGARA WHISTLEBLOWER REPORT FORM

Please use this form to report violations or suspected violations of YMCA Buffalo Niagara's Whistleblower Policy. All reports will be kept confidential to the extent consistent with applicable law and the interests of YMCA Buffalo Niagara. Although you may make a report anonymously, you are encouraged to provide your name and contact information.

1. Name and contact information of individual making a report pursuant to the Whistleblower Policy:

Name

Address Line 1

Address Line 2

Telephone Number

E-mail Address

2. Reporting individual's position with YMCA Buffalo Niagara

Director Officer Trustee Employee Volunteer

Member Other

Please describe the action(s) or suspected action(s) taken by, or within, YMCA Buffalo Niagara that are illegal, fraudulent or in violation of adopted corporate policies or ethical standards. Include, to the extent available, names of individuals involved and the dates and times the actions or suspected actions occurred and the location at which the actions or suspected actions occurred. Please do not hesitate to attach additional sheets if further explanation is required and to provide documentation or records with respect to the actions or suspected actions.

This report is being submitted by the undersigned person on the date set forth next to his or her signature.

Date

Signature

Name

To submit this report, please fill it out and email it to the YMCA Buffalo Niagara Compliance Officer complianceofficer@ymcabn.org. If you have urgent questions or concerns you may call the Compliance Officer directly at (716) 276-5988.