

# **NEW YORK COUNTY LAWYERS' ASSOCIATION**

## **WHISTLEBLOWER POLICY**

This Policy was approved by the Board of Directors of the New York County Lawyers' Association at its regular meeting on February 5, 2007.

### **General**

The New York County Lawyers' Association's ("NYCLA") Code of Conduct requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Directors, officers and employees must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the NYCLA Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by directors, officers, employees and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention and treatment of complaints received by the organization regarding accounting, internal controls or auditing matters.
- The protection of directors, officers and employees reporting concerns from retaliatory actions.

### **Reporting Responsibility**

Each director, officer and employee of NYCLA has an obligation to report in accordance with this Whistleblower Policy: (a) questionable or improper accounting or auditing matters and (b) violations and suspected violations of the Code of Conduct, adopted November 8, 2004.

### **Authority of the Audit Committee**

All reported concerns will be forwarded to the NYCLA Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating and making appropriate recommendations to the Board of Directors with respect to all reported concerns.

### **No Retaliation**

The Whistleblower Policy is intended to encourage and enable directors, officers and employees to raise concerns within NYCLA for investigation and appropriate action.

With this goal in mind, no director, officer 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 director, officer 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 director or officer position or termination of employment.

### **Reporting Concerns**

#### **Employees**

Employees should first discuss their concern with their immediate supervisor. If, after speaking with his/or supervisor, the individual continues to have reasonable grounds to believe the concern is valid, the individual should promptly report the concern to the Counsel to NYCLA. In addition, if the individual is uncomfortable speaking with his/her supervisor, or the supervisor is a subject of the concern, the individual should report his/her concern directly to the Counsel to NYCLA, Marilyn Flood, 212-267-6646, ext. 222.

If the concern was reported verbally to the Counsel, the reporting individual, with assistance from the Counsel, shall reduce the concern to writing. The Counsel is required to promptly report the concern to the Chair of the Audit Committee, who has specific and exclusive responsibility to investigate all concerns. If the Counsel, for any reason, does not promptly forward the concern to the Chair of the Audit Committee, the reporting individual should directly report the concern to the Chair of the Audit Committee, John J. Kenney, Hoguet Newman Regal & Kenney, LLP, 10 East 40<sup>th</sup> Street, New York, NY 10016, (212) 689-8808.

Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Chair of the Audit Committee.

#### **Directors and Officers**

Directors and officers should submit concerns in writing directly to the Chair of the Audit Committee.

### **Handling of Reported Violations**

The Audit Committee shall address all reported concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee, the President, the Executive Director and the Counsel of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the concern within five business days, if 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**

Reports of any concerns shall be deemed made in good faith if the director, officer or employee had reasonable grounds for believing that the information disclosed indicates an improper accounting or auditing practice or a violation of the Code of Conduct, even if that belief should later prove to be unsubstantiated. The act of making allegations 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 director or officer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

### **Confidentiality**

Reports of concerns and investigations pertaining thereto shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

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.