

XII. WHISTLEBLOWER POLICY

Purpose

It is the policy of the City of Yonkers Industrial Development Agency (the "YIDA") to afford certain protections to individuals who in good faith report violations of the YIDA's Code of Ethics or other instances of potential wrongdoing within the YIDA. The Whistleblower Policy and Procedures set forth below are intended to encourage and enable employees to raise concerns in good faith within the YIDA and without fear of retaliation or adverse employment action.

Definitions

"Good Faith" means information concerning potential wrongdoing is disclosed in "good faith" when the individual making the disclosure reasonably believes such information to be true and reasonably believes that it constitutes wrongdoing.

"Employee" means all board members, and officers and staff employed at the IDA whether full-time, part-time, employed pursuant to contract, employees on probation and temporary employees.

"Whistleblower" means any Employee who in good faith discloses information concerning actual wrongdoing by another Employee, or concerning the business of the YIDA.

"Wrongdoing" means corruption, fraud, criminal activity contrary to the YIDA Code of Ethics, waste, conflict of interest, intentional reporting of false or misleading information, or abuse of authority engaged in by an Employee that relates to the YIDA.

"Personnel action" means any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

Section I: Reporting Wrongdoing

All Employees who discover or have knowledge of potential wrongdoing concerning YIDA board members, officers, or Employees shall report such activity in accordance with the following procedures:

- a) The Employee shall disclose any information concerning wrongdoing either orally or in a written report to his or her supervisor, or to the YIDA's General Counsel.
- b) All Employees who discover or have knowledge of wrongdoing shall report such wrongdoing in a prompt and timely manner.

- c) The identity of the whistleblower and the substance of his or her allegations will be kept confidential to the best extent possible without violating any YIDA rules or regulations.
- d) The individual to whom the potential wrongdoing is reported shall investigate and handle the claim in a timely and reasonable manner, which may include referring such information to the YIDA Board or appropriate law enforcement or other agency where applicable.

Section II: No Retaliation or Interference

No Employee shall retaliate against any whistleblower for the disclosure of potential wrongdoing, whether through threat, coercion, or abuse of authority; and, no Employee shall interfere with the right of any other Employee to make such disclosure by any improper means aimed at deterring disclosure of potential wrongdoing. Any attempts at retaliation or interference are strictly prohibited and:

- a) No Employee who in good faith discloses potential violations of the YIDA's Code of Ethics or other instances of potential wrongdoing, shall suffer harassment, retaliation or adverse personnel action.
- b) All allegations of retaliation against a person making such disclosure pursuant to this Policy or interference with an individual seeking to disclose potential wrongdoing will be thoroughly investigated by the YIDA.
- c) Any Employee who retaliates against or had attempted to interfere with any individual for having in good faith disclosed potential violations of the YIDA's Code of Ethics or other instances of potential wrongdoing is subject to discipline, which may include termination of employment.
- d) Any allegation of retaliation or interference will be taken and treated seriously and irrespective of the outcome of the initial complaint, will be treated as a separate matter.

Section III: Other Legal Rights Not Impaired

The Whistleblower Policy and Procedures set forth herein are not intended to limit, diminish or impair any other rights or remedies that an individual may have under the law with respect to disclosing potential wrongdoing free from retaliation or adverse personnel action.

- a) Specifically, these Whistleblower Policy and Procedures are not intended to limit any rights or remedies that an individual may have under the laws of the State of New York, including but not limited to the following provisions: Civil Service Law § 75-b, Labor Law § 740, State Finance

Law § 191 (commonly known as the "False Claims Act"), and Executive Law § 55(1).

- b) With respect to any rights or remedies that an individual may have pursuant to Civil Service Law § 75-b or Labor Law § 740, any Employee who wishes to preserve such rights shall prior to disclosing information to a government body, have made a good faith effort to provide the appointing authority or his or her designee the information to be disclosed and shall provide the appointing authority or designee a reasonable time to take appropriate action unless there is imminent and serious danger to public health or safety. (See Civil Service Law § 75-b[2][b]; Labor Law § 740[3]).