

**WHISTLEBLOWER POLICY**  
**OF**  
**MCGRAW HOUSING COMPANY, INC.**

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**1. PURPOSE.**

The purpose of this whistleblower policy (the "**Policy**") is to ensure that no director, officer, Key Person, employee or volunteer of **MCGRAW HOUSING COMPANY, INC.** (the "**Corporation**") who in Good Faith reports any action or suspected action taken by or within the Corporation that is illegal, fraudulent, corrupt, criminal or in violation of any adopted policy of the Corporation ("**Misconduct**") shall suffer intimidation, harassment, discrimination or other retaliation or, in the case of employees, adverse employment consequence.

**2. DEFINITIONS.**

- (a) **Good Faith.** Information concerning potential Misconduct is disclosed in "good faith" when the individual making the disclosure reasonably believes such information to be true and reasonably believes that it constitutes potential Misconduct.
- (b) **Corporation Employee.** All directors, officers, Key Persons (as defined in Section 102(25) of the Not-for-Profit Corporation Law), employees, volunteers, staff and any other person who provides services to the Corporation, whether full-time, part-time, employed pursuant to contract, employed on probation and/or temporary employees.
- (c) **Whistleblower.** Any Corporation Employee who in Good Faith discloses information concerning Misconduct by another Corporation Employee, or concerning the business of the Corporation itself.
- (d) **Personnel Action.** Any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

**3. PROCEDURES.**

All Corporation Employees who discover or have knowledge of Misconduct or potential Misconduct concerning other Corporation Employees, a person having any business dealings with the Corporation, or the Corporation itself, shall report such activity in accordance with the following procedures:

- (a) The Corporation Employee shall disclose any information concerning Misconduct either orally or in a written report to: (i) his or her supervisor; (ii) the Corporation's Ethics Officer, as defined herein; or (iii) the Corporation's legal counsel. "**Ethics Officer**" means the Executive Director of the Corporation, who has been designated to administer this Policy.
- (b) All Corporation Employees who discover or have knowledge of Misconduct shall report such Misconduct in a prompt and timely manner.
- (c) The individual to whom the potential Misconduct is reported, if not the Ethics Officer, shall acknowledge receipt of the reported Misconduct or suspected Misconduct and shall report such Misconduct to the Ethics Officer. The Ethics Officer shall then report to the Audit Committee of the Corporation or such other committee of "Independent Directors" (as defined in Section 102(21) of the Not-for-Profit Corporation Law) any reports submitted pursuant to Section 3(b) hereof.
- (d) Any report of Misconduct shall be investigated and handled in a timely and reasonable manner, which may include referring such information to an appropriate law enforcement agency where applicable.

- (e) Should a Corporation Employee believe in Good Faith that disclosing information within the Corporation pursuant to Section 3(a) above would likely subject him or her to adverse Personnel Action or be wholly ineffective, the Corporation Employee may instead disclose the information to Carrie J. Pollak, Esq. by telephone at 607-391-2860.

#### **4. NO RETALIATION OR INTERFERENCE.**

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

- (a) No Corporation Employee who in Good Faith discloses potential violations of the Corporation's internal policies or other instances of potential Misconduct shall suffer harassment, retaliation or adverse Personnel Action.
- (b) All allegations of retaliation against a Whistleblower or interference with an individual seeking to disclose potential Misconduct will be thoroughly investigated by the Corporation.
- (c) Any Corporation Employee who retaliates against or had attempted to interfere with any individual for having in Good Faith disclosed potential violations of the Corporation's internal policies or other instances of potential Misconduct 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.
- (e) No Corporation Employee who is the subject of a whistleblower complaint may be present at or participate in any deliberations or votes by the Board of Directors (or an authorized committee thereof) on the matter relating to such complaint, provided that, the Board of Directors or authorized committee may request the person who is subject to a complaint present information as background or answer questions at a committee or board meeting prior to the commencement of deliberations or voting relating thereto.

#### **5. REPORTING REQUIREMENTS.**

A copy of the Policy shall be distributed to all Corporation Employees by the Ethics Officer.

#### **6. CONFIDENTIALITY.**

The identity of the Whistleblower and the substance of his or her allegations shall be kept confidential to the best extent possible, consistent with the need to conduct an adequate investigation.

#### **7. RECORD RETENTION.**

The Corporation shall retain all Whistleblower reports and any investigation materials related to such reports for a period of at least six (6) years following the completion of any investigation.

#### **8. OTHER LEGAL RIGHTS NOT IMPAIRED.**

This Policy is not intended to limit, diminish or impair any other rights or remedies that an individual may have under the laws of the State of New York with respect to disclosing potential Misconduct free from retaliation or adverse Personnel Action.

Adopted by the Corporation's Board of Directors on: January 16, 2019