

SUBJECT: Whistleblower Policy

SECTION: Agency

POLICY NUMBER: CC-013

APPROVED BY:

NAME: Lesmore Willis

SIGNATURE: *Lesmore Willis*

TITLE: Chief Compliance Officer

DATE APPROVED: 4/13/2010

DATE LAST REVIEWED: 3/26/2021

NAME: Uday Madasu

SIGNATURE: *Uday Madasu*

TITLE: Chief Information Officer

As part of its commitment to ethical and legal conduct, JBFCS expects its trustees, officers, Key Persons (as defined under section 102 of the New York Not-for-Profit Corporation Law), employees and volunteers (collectively, “Covered Persons”) to bring to its attention information about suspected non-compliance or violations of law or improper conduct by any JBFCS or anyone acting on JBFCS’s behalf or agency, including, but not limited to:

- An activity, policy or practice of JBFCS, or another employer, with whom there is a business relationship, or anyone acting on JBFCS’s behalf, that the Covered Person reasonably believes is in violation of or noncompliance with a law, or a rule or regulation promulgated pursuant to law;
- An activity, policy or practice of JBFCS, or another employer, with whom there is a business relationship, or anyone acting on JBFCS’s behalf, that the employee reasonably believes is fraudulent or criminal;
- An activity, policy or practice of JBFCS, or another employer, with whom there is a business relationship, or anyone acting on JBFCS’s behalf, that the employee reasonably believes is in violation of any JBFCS policy;
- A breach of or failure to comply with any applicable laws, including securities, banking, fraud, employment and all other laws;
- Financial malpractice, impropriety, or fraud, including questionable accounting or auditing matters;
- Dangers in health, safety or the environment; and
- Attempts to conceal any of the above.

Covered Persons are required to come forward with any such information, without regard to the identity or position of the suspected offender.

Covered Persons who knowingly attempt to alter, conceal, cover up, falsify or destroy any documents or tangible items to prevent their use in an official proceeding or influence the investigation may be subject to criminal penalties and fines.

Because failure to report criminal activity can itself be understood to condone the crime, we emphasize the importance of reporting. Failure to report knowledge of wrongdoing may result in disciplinary action against those who fail to report.

Complaint Procedure

The JBFCS Corporate Compliance Officer shall be charged with administering this policy and ensuring compliance thereof.

Covered Persons who have information about suspected improprieties which could endanger health or safety, improper accounting or auditing matters, or any other type of conduct identified in this policy, should bring it to the attention of the JBFCS Corporate Compliance Officer at (212) 632-4509, or submit an anonymous complaint to the JBFCS Corporate Compliance Hotline (844) 961-4303.

Investigation

Reports of violations will be investigated by the Corporate Compliance Officer as he or she finds appropriate. Covered Persons are expected to cooperate in the investigation of reported violations.

JBFCS will treat all disclosures and concerns in a confidential and sensitive manner to the extent possible consistent with conducting a thorough investigation. Covered Persons should be aware that the Corporate Compliance Officer, and those assisting him or her, are obligated to act in the best interests of JBFCS, and do not act as personal representatives or lawyers for employees.

Board or Committee Review

After concluding an investigation, the Corporate Compliance Officer shall report his or her findings to the JBFCS Board of Trustees or to a duly authorized committee thereof that has been charged by the Board of Trustees with administering complaints pursuant to this policy. No trustee who is an employee of JBFCS may participate in discussions related to, or vote on any matter pursuant to, this policy.

Any person who is the subject of a complaint under this policy shall not be present at or participate in the deliberations or vote of the Board of Trustees or duly authorized committee thereof relating to such complaint, provided that the Board of Trustees or duly authorized committee, as applicable, may request that such person present information as background or answer questions at a board or committee meeting prior to the commencement of deliberations or voting relating to the complaint.

Protection Against Retaliation

JBFCS and persons acting on its behalf will not take any retaliatory action against any Covered Person who provides information or assists in an investigation regarding any conduct which that individual reasonably believed violates law or a rule or regulation promulgated pursuant to law,

company policy, or accounting/auditing standards or any other action covered by this policy. Acts of retaliation should be reported immediately and will be disciplined appropriately.

Distribution

A copy of this policy shall be distributed to all Covered Persons or made available on JBFCS's website or throughout its offices and facilities in a conspicuous location accessible to employees and volunteers.

Further questions

If you have any further questions in relation to this policy, please contact JBFCS' Corporate Compliance Officer at (212) 632-4509 or Chief Legal and Strategy Officer at (212) 632-4630.

