

West Harlem Development Corporation and affiliates

Whistleblower Policy

West Harlem Development Corporation and affiliates require directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the West Harlem Development Corporation and affiliates, we must practice with honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that West Harlem Development Corporation and affiliates can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees, and volunteers to report concerns about violations of West Harlem Development Corporation and affiliates code of ethics or suspected violations of law or regulations that govern West Harlem Development Corporation and affiliates operations.

No Retaliation

It is contrary to the values of West Harlem Development Corporation and affiliates for anyone to retaliate against any board member, officer, employee, or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of West Harlem Development Corporation and affiliates. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reporting Procedure

West Harlem Development Corporation and affiliates have an open-door policy and suggest that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Executive Director, the Vice-Chair of the Board of Directors or an unaffiliated third party. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the West Harlem Development Corporation and affiliates Executive Director who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor, the Executive Director, the Vice-Chair or an unaffiliated third party.

Compliance Officer [or other title that is appropriate for your organization]

West Harlem Development Corporation and affiliates are responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Executive Director will advise the Board of Directors of all complaints and their resolution and will report at least annually to the Chair of the Audit Committee on compliance activity relating to accounting or alleged financial improprieties.

Accounting, Auditing and Financial Matters

West Harlem Development Corporation and affiliates shall immediately notify the Audit Committee of any concerns or complaint regarding corporate accounting practices, financial book-keeping, internal controls or auditing, and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

West Harlem Development Corporation and affiliates Executive Director and Vice-Chair will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

Gregory Watson, Secretary of the Board of Directors
West Harlem Development Corporation

Policy approved by the Board of Directors on December 8, 2021.