

# **NETWORK OF JEWISH HUMAN SERVICE AGENCIES, INC.**

## **Whistleblower Policy**

### **I. PURPOSES**

The Network of Jewish Human Service Agencies, Inc. (the “Network”) is committed to (a) honest, ethical and lawful conduct, (b) full, fair, accurate, timely and transparent disclosure in all public communications, and (c) compliance with applicable laws, rules and regulations. In furtherance of these commitments, all Network directors, officers, employees, committee members and other volunteers (each, a “Covered Person”) must act in accordance with all applicable laws and regulations, and with the policies of the Network at all times, and assist in ensuring that the Network conducts its business and affairs accordingly.

This Whistleblower Policy (this “Policy”) establishes procedures for the reporting and handling of concerns regarding action or suspected action taken by or within the Network that is or may be illegal, fraudulent or in violation of any policy of the Network, as well as any other matter that could cause serious damage to the Network’s reputation (each, a “Concern”). It also strictly prohibits retaliation against any Covered Person who reports a Concern in good faith.

By appropriately responding to Concerns, the Network can better support an environment where compliance is valued and ensure that the it is meeting its ethical and legal obligations.

### **II. WHEN TO RAISE A CONCERN**

Each Covered Person is encouraged to disclose to and seek guidance from an appropriate supervisor or manager (if an employee) or from the Network’s Chief Executive Officer, Board Chair, or other Officer or Director if they believe any Covered Person or other person associated or doing business with the Network has engaged, is engaging, or may engage in any illegal or unethical behavior or has violated, or may violate any law, rule, regulation or policy of the Network. Such reportable activity may include, for example, financial wrongdoing (including circumvention of internal controls or violation of the accounting policies of the Network), fraud, harassment, or any other illegal, unethical, or proscribed conduct. While Concerns may be submitted at any time, a Concern should be reported as soon as reasonably possible after the Covered Person becomes aware of the matter.

### **III. POLICY ADMINISTRATOR**

The Chief Executive Officer of the Network has been designated by the Board as the primary administrator of this policy. If the Chief Executive Officer is the subject of a Concern to be reported, then the Network’s Board Chair is an alternate administrator of this policy to whom a Concern may be reported. Each may be contacted at the address, phone number and email address for the executive offices of the Network (which may be found on the Network’s website or obtained from any officer or member of the Board), currently located in Paramus, New Jersey.

#### **IV. HOW TO RAISE A CONCERN**

Concerns may be submitted either in writing or orally. No specific form is required to be filled out in order to submit a Concern, but Covered Persons are encouraged to provide as much information and detail as possible so that the Concern can be properly investigated. A Concern may be submitted:

- To the Policy Administrator specified above;
- By discussing it with a supervisor or manager, who will in turn forward the Concern to the Policy Administrator for review where appropriate; or
- In writing (including by e-mail) to any member of the Audit Committee of the Network's Board of Directors (the "Board"), or any other Officer or Director of the Network, who shall in turn forward the Concern to the Policy Administrator for review where appropriate.

Concerns may be raised anonymously; however, any individual reporting their own violation shall not satisfy his/her disclosure obligation hereunder with a Concern raised anonymously. Any individual who is the subject of a Concern is prohibited from participating in any Board or committee deliberations or voting relating to the evaluation of such Concern in accordance with this Policy; provided, that neither the Board nor any committee thereof is prohibited from requesting that such individual present information as background or answer questions at a meeting of the Board or of the committee prior to the commencement of deliberations or voting relating thereto.

#### **V. PROCEDURES FOR RECEIVING AND REVIEWING CONCERNS**

Any supervisor, manager, or other person receiving a Concern (other than the Policy Administrator) should immediately contact the Policy Administrator, who will coordinate further action.

The Policy Administrator shall assess each Concern on a preliminary basis to determine to what extent an investigation into the Concern is required and will direct all aspects of the investigation of any Concern. The Network will use its best efforts to conduct the review in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. Each Covered Person must cooperate as necessary in connection with any such investigation. In the event a Concern involves or implicates an individual serving as Policy Administrator, such individual will promptly recuse himself or herself from the investigation and inform his or her alternate and the Chair in writing. The Board may also investigate such Concern or appoint impartial attorneys or other appropriate individuals to investigate the Concern.

#### **VI. RECORDS OF CONCERNS AND INVESTIGATION REPORTS**

The Policy Administrator will maintain a written record of all Concerns on behalf of the Network, summarizing in reasonable detail for each Concern: (i) the nature of the Concern (including any specific allegations made and the persons involved); (ii) the date of receipt of the Concern; (iii) the current status of any investigation into the Concern and information about such investigation (including the steps taken in the investigation, any factual findings, and the recommendations for corrective action); and (iv) any final resolution of the Concern. The Policy Administrator will distribute an update of this record to the Chair on request and, in any event, in advance of each regularly scheduled meeting thereof.

#### **VII. CONFIDENTIALITY**

All Concerns received will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances.

**VIII. NO RETALIATION**

It is the Network’s policy to encourage the communication of bona fide Concerns relating to the lawful and ethical conduct of the Network’s business. It is also the policy of the Network to protect those who communicate bona fide Concerns from any retaliation for such reporting. No adverse employment action may be taken and retaliation is strictly prohibited, including, without limitation, intimidation, harassment, discrimination, coercion, or otherwise, whether express or implied, against any Covered Person who in good faith reports any Concern or assists in an investigation of, or the fashioning or implementation of any corrective action or response made in connection with, any Concern. Any person who violates this prohibition against retaliation will be subject to appropriate disciplinary action, which may include termination of employment or other relationship with the Network.

**IX. POLICY DISTRIBUTION**

A copy of this Policy will be distributed to each Covered Person promptly following the adoption of or any amendments to this Policy, and at such time as a person becomes a Covered Person. This distribution requirement may be satisfied by including a copy in the Network’s employee manual, by posting a copy of this Policy on the Network’s website or at the Network’s offices in a conspicuous location accessible to employees and volunteers.

**X. POLICY ADOPTION AND OVERSIGHT**

The Board is ultimately responsible for providing oversight of the adoption and implementation of, and compliance with, this Policy.

This Whistleblower Policy was adopted by the Board on July 28, 2019.