

**ECONOMIC OPPORTUNITY COUNCIL OF SUFFOLK, INC. (EOC)
NON-RETALIATION, NON-RETRIBUTION AND NON-INTIMIDATION (WHISTLEBLOWER) REPORTING
POLICY**

Policy

The objective of EOC's Whistleblower Policy is to establish a policy for the protection of directors, volunteers and employees reporting Concerns (as defined herein) from retaliation, harassment, or adverse employment consequences related to complaints of organizational wrongdoing.

Procedure

EOC encourages directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. EOC employees and representatives should practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

Detailed below are the procedures for reporting violations of (a) questionable or improper accounting or auditing matters, (b) violations and suspected violations of applicable laws and regulations (herein collectively referred to as Concerns), and (c) for the receipt and retention of complaints received.

Reporting Responsibility

Each EOC director, volunteer, and employee has an obligation to report in accordance with this Whistleblower Policy within 90 days of discovering the violation.

Authority of the Finance/Audit Committee

All reported Concerns will be forwarded to the finance/audit committee in accordance with the procedures set forth herein. The finance/audit committee shall be responsible for investigating and making appropriate recommendations to the board of directors with respect to all reported Concerns.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences related to whistleblower complaints. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline, up to and including, dismissal from the volunteer position or termination of employment.

Reporting Concerns

Employees should share their Concerns with the Director of Programs who will be required to report Concerns to the chair of the finance/audit committee.

For suspected fraud, or when employees are not satisfied or are uncomfortable with sharing their Concerns with the Director of Programs, employees should contact the chair of the finance/audit committee directly.

Directors and other volunteers should submit Concerns in writing directly to the chair of the

finance/audit committee, who can be contacted at auditcommittee@eoc-suffolk.com .

If a director, employee, or volunteer has Concerns about the chair of the finance/audit committee, he or she should submit his concerns to the chair of the Board of Directors, who will establish an ad hoc committee to investigate the matter.

Handling of Reported Violations

Except as provided above, the finance/audit committee shall investigate and address all reported Concerns. The committee chair shall notify the committee and the CEO of any such report within three (3) business days. The committee chair will notify the sender and acknowledge receipt of the Concern within five (5) business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

Appropriate corrective action will be recommended to the board of directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The finance/audit committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information reported indicates a violation of the law, or constitutes an inappropriate accounting or financial practice. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offence and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports on Concerns, and investigations pertaining thereto, shall be kept confidential to the extent practical, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits