

## **IRANIAN AMERICAN JEWISH FEDERATION OF NEW YORK WHISTLEBLOWER POLICY**

### **General**

The Iranian American Jewish Federation of New York (“IAJF”) requires directors, officers, other volunteers, consultants and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the IAJF must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations (“Code of Conduct” or “Code”).

The objectives of the IAJF’s Whistleblower Policy are to establish policies and procedures for:

- Employees, directors, officers, and other stakeholders of the IAJF to submit, on a confidential and anonymous basis, concerns regarding questionable accounting or auditing matters or violations or suspected violations of the IAJF’s Code.
- The receipt, retention, and treatment of complaints received by the IAJF regarding accounting, internal controls, or auditing matters.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

### **Reporting Responsibility**

Each director, officer, volunteer, and employee of the IAJF has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of the IAJF’s Code (individually referred to as a “Concern” and collectively referred to as “Concerns”).

### **Authority of Audit Committee**

All reported Concerns will be forwarded to the Audit Committee in accordance with the procedures set forth herein. The 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, officers, volunteers, and employees to raise Concerns within the IAJF for investigation and appropriate action. In consideration of the same, no director, volunteer, officer, or employee who, in good faith, reports a Concern shall be subject to harassment, retaliation or, in the case of an employee, adverse employment consequences. 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**

The IAJF seeks to have an “Open Door Policy” and encourages board members and employees to share their questions, concerns, suggestions, or complaints regarding the IAJF and its operations with someone who can address them properly. An Employee should discuss his or her Concern(s) with a member of the Audit Committee. If the member of the Audit Committee is the subject of the Concern, the individual should report his or her Concern directly to the Board of Directors, which will investigate the matter directly.

If the Concern was reported verbally to a member of the Audit Committee, the reporting individual, with assistance from the member of the Audit Committee, shall reduce the Concern to writing. The member of the Audit Committee is required to promptly report the Concern to the Chair of the Audit Committee, who has specific and exclusive responsibility to investigate all Concerns. If the member of the Audit Committee, for any reason, does not promptly forward the Concern to the Audit Committee, the reporting individual should directly report the Concern to the Chair of the Audit Committee. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Audit Committee.

### **Directors, Officers and Other Volunteers**

Directors, officers and other volunteers should submit Concerns in writing directly to the Chair of the Audit Committee.

### **Handling of Reported Violations**

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reported Concerns will be promptly investigated by the Chair of the Audit Committee, and 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 reporting individual for complete closure of the Concern.

The Chair of the 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 disclosed indicates an improper accounting or auditing practice, or a violation of the Code. 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 offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment or removal from the Board of Directors or officer position. Such conduct may also give rise to other actions, including civil lawsuits.

### **Confidentiality**

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, 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 termination of employment or removal from the Board of Directors or officer position. Such conduct may also give rise to other actions, including civil lawsuits.

