



## WHISTLEBLOWER POLICY MENORAH PARK

**MENORAH PARK**<sup>1</sup>, each of its entities being a New York not-for-profit corporation, requires its directors, officers, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities within and on behalf of the Corporation. As representatives and employees of the Corporation, we must practice honesty and integrity in fulfilling our responsibilities and must comply with all applicable laws and regulations.

The purpose of this Whistleblower Policy ("Policy") is to ensure that the Corporation has a governance and accountability structure that supports its mission, to encourage and enable directors, officers, employees and volunteers of the Corporation to raise serious concerns about the occurrence of illegal, fraudulent or unethical actions within the Corporation before turning to outside parties for resolution, and to protect from retaliation those individuals who report such suspected improper conduct.

Notwithstanding anything contained in this Policy, this Policy is not an employment contract and does not modify the employment relationship, if any, between the Corporation and any of its directors, officers, employees or volunteers, nor does it change the at-will status of any employee of the Corporation. Nothing contained in this Policy provides any director, officer, employee or volunteer of the Corporation with any additional rights or causes of action not otherwise available under applicable law.

### ARTICLE I REPORTING RESPONSIBILITY

1.1 Reporting Responsibility. All directors, officers, employees and volunteers of the Corporation have a responsibility to report any action or suspected action taken within the Corporation that is illegal, fraudulent, unethical or violates any adopted policy of the Corporation ("Violations").

1.2 Reporting in Good Faith. Anyone reporting a Violation must act in good faith, without malice to the Corporation or any individual and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred. A person who makes a report does not have to prove that a Violation has occurred. However,

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<sup>1</sup> The following legal entities comprise Menorah Park: Menorah, Park, Jewish Home of Central New York, Inc., Jewish Home of Central New York Senior Apartments, Inc., Jewish Home of Central New York Residential Living, Inc, Jewish Home of Central New York Foundation of Syracuse, Inc., Menorah Park Group Residences, Inc., Syracuse Jewish Family Service, Inc., and Menorah Park Institute, Inc. (IMPARA). Each entity is referred to as a "Corporation" under this Policy.

any report which the reporter has made maliciously or any report which the reporter has good reason to believe is false will be viewed as a serious disciplinary offense.

## **ARTICLE II NO RETALIATION**

2.1 No Retaliation. No person who in good faith reports a Violation or who in good faith cooperates in the investigation of a Violation shall suffer intimidation, harassment, discrimination or other retaliation or, in the case of employees, adverse employment consequence. Any individual within the Corporation who retaliates against another individual who has reported a Violation in good faith or who, in good faith, has cooperated in the investigation of a Violation shall be subject to discipline, including, without limitation, termination of employment or volunteer status.

2.2 Reporting of Retaliation. If you believe that an individual who has made a good faith report of a Violation or who has in good faith cooperated in the investigation of a Violation is suffering intimidation, harassment, discrimination or other retaliation or, in the case of employees, adverse employment consequence, please contact the Compliance Officer (the "Compliance Officer").

## **ARTICLE III PROCEDURES FOR REPORTING VIOLATIONS**

3.1 Reporting Procedure. All directors, officers, employees and volunteers should address their concerns relating to a Violation to any person within the Corporation who can properly address those concerns. In most cases, the direct supervisor of an employee or volunteer is the person best suited to address a concern. However, if you are not comfortable speaking with your supervisor or if you are not satisfied with your supervisor's response, you are encouraged to speak to the Compliance Officer, to any member of the Board of Directors of the Corporation or to anyone in management you feel comfortable approaching.

3.2 Identity; Confidentiality. The Corporation encourages anyone reporting a Violation to identify himself or herself when making a report in order to facilitate the investigation of the Violation. However, reports addressed to an individual within the Corporation may be submitted on a confidential basis and reports may be submitted to the Compliance Officer anonymously by mailing them directly, without providing an identity or return address, to the Corporate Compliance Officer using the address and contact information set forth in **Section 5.2** below. Please note that calling the telephone number or sending a report to the email address under Section 5.2 below are not anonymous methods of reporting.

3.3 Report Content. The report of any Violation may be made in person, by telephone or by mail, electronic mail or other written communication. Such report should contain sufficient information to permit adequate investigation. At a minimum, the following information should be provided: (a) a description of the nature of the improper activity, with sufficient detail to permit an initial investigation; (b) the name(s) of the individual(s) and/or department(s) engaging in the activity or with knowledge of the activity; (c) the approximate or actual date(s) the activity took place; and (d) an explanation of any steps taken internally with the Corporation's management to report or resolve the complaint.

**ARTICLE IV**  
**COMPLIANCE AND ADMINISTRATION**

4.1 Notification of Violation; Acknowledgement. Every supervisor, manager, director and other representative of the Corporation is required to notify the Compliance Officer of every report of a Violation. The Compliance Officer will notify the sender and acknowledge receipt of a report of Violation within seven (7) business days, but only to the extent the sender's identity is disclosed or a return address is provided.

4.2 Investigation; Correction. The Compliance Officer is responsible for promptly investigating all reported Violations and for causing appropriate corrective action to be taken if warranted by the investigation.

4.3 Administration.

(a) The Compliance Officer shall administer this Policy and shall report directly to the Board of Directors of the Corporation or an authorized committee thereof (as the case may be, the "Governing Body"); provided, however, that directors who are employees may not participate in any Governing Body deliberations or voting relating to administration of this Policy.

(b) Any person who is the subject of a whistleblower complaint shall not be present at or participate in Governing Body deliberations or vote on the matter relating to such complaint; provided, however, that the Governing Body may request that the person who is subject to the complaint present information as background or answer questions at the Governing Body meeting prior to the commencement of deliberations or voting relating thereto.

(c) The Governing Body is responsible for addressing all reported concerns or complaints of Violations relating to corporate accounting practices, internal controls or auditing. Accordingly, the Compliance Officer must immediately notify the Governing Body of any such concern or complaint. In addition, if the Compliance Officer deems it appropriate, the Compliance Officer may advise the chair of the Governing Body of any other reported Violations.

4.4 Annual Reporting. The Compliance Officer has direct access to the Board and is required to report to the Board at least annually on compliance activity.

**ARTICLE V**  
**MISCELLANEOUS**

5.1 Access to Policy. A copy of this Policy shall be distributed to all directors, officers, employees and volunteers who provide substantial services to the Corporation.

5.2 Compliance Officer. The contact information of the Compliance Officer is as follows:

Sarah Grigorita, Compliance Officer  
4101 E. Genesee Street  
Syracuse, NY 13214

315-446-9111 ext. 133  
[sgrigorita@menorahparkofcny.com](mailto:sgrigorita@menorahparkofcny.com)

5.3 Modification. The Governing Body may modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with federal, state or local laws and regulations and/or to accommodate organizational changes within the Corporation.