

NYSSCPA and Affiliated Entities Whistleblower Policy

Introduction

The New York State Society of Certified Public Accountants (“NYSSCPA”) and its affiliated entities, the Foundation for Accounting Education, Inc. (“FAE”), the Moynihan Scholarship Fund, Inc., (“MSF”), and the New York State Society CPA PAC, Inc. (“PAC”), are each committed to the highest standards of ethical conduct in the pursuit of their organizational missions. These missions, which form the basis of employment at the NYSSCPA, are fulfilled through each entity’s Board of Directors or Trustees, NYSSCPA members, and through each NYSSCPA employee, regardless of salary, position, or tenure with the organization.

As vital components of our mission, there is an obligation to preserve the reputations and standing of the NYSSCPA and its affiliated entities in the accounting community and beyond, and to maintain high professional standards. The NYSSCPA, therefore, requires all employees, members, and organization leaders, including constituents of FAE and PAC (collectively “Organization Personnel”) to observe high standards of business and personal ethics and to comply with all applicable laws and regulations as they carry out their duties and responsibilities for the NYSSCPA, FAE, MSF, and PAC.

As part of this overall commitment to high standards of ethical conduct, the NYSSCPA hereby establishes the Whistleblower Policy.

Whistleblower Policy

This Whistleblower Policy encourages employees to make good faith reports of possible violations of the law or infractions of rules or organizational policies by any organization personnel, and to raise any concerns about such matters confidentially and without fear of retaliation. Reports should also be made concerning inappropriate acts or possible breaches of law by any individuals or entities with whom the NYSSCPA and its affiliates do business, such as vendors and service providers, investment managers, independent contractors, and consultants.

Types of Matters That Should Be Reported

Types of matters that should be reported under this Whistleblower Policy include suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks or other financial impropriety, abuse or misuse of NYSSCPA or affiliate resources or assets, conflicts of interest, suspected compliance or ethics-related issues, concerns or violations, or other suspected wrongdoing.

All other workplace issues should be addressed using the procedures outlined in Policy 2.02, “Respect for Co-Workers and Others: Policy Against Discrimination, Harassment and Other Prohibited Behavior,” and Policy 6.02, “Compliant Resolution Procedure,” both of which are contained in the NYSSCPA Employee Manual.

Confidentiality

In order to encourage NYSSCPA employees to come forward with any good faith report of suspected illegal or unethical behavior on the part of any organizational personnel, all reports made in accordance with this Whistleblower Policy will be treated as confidential. Reports may also be made anonymously.

Non-Retaliation

No person who makes a good faith report under the Whistleblower Policy will be subject to any form of retaliation, harassment, or adverse employment action. Any employee who engages in any such retaliatory action is subject to serious disciplinary action, including termination of employment. Knowingly making a false allegation will be viewed as a serious offense and shall warrant discipline up to and including termination of employment.

The Whistleblower Process

Any employee who wishes to report a violation or suspected violation under this policy may make a report anonymously, orally, or in writing to one or more of the following individuals:

- Human Resources Director
- Team Leader
- General Counsel
- Executive Director
- Chief Operating Officer
- President of NYSSCPA
- President-elect of NYSSCPA
- Secretary/Treasurer of NYSSCPA
- President of FAE
- President of MSF
- President of PAC
- Audit Committee Chair

If the employee believes that any person listed above is the one responsible for the violation or suspected violation, the report should not be made to that person. Contact information for the above-listed individuals is appended to this policy as Exhibit A.

Investigation and Cooperation

All reports made under this policy will be investigated promptly by an individual designated by the Executive Director. Nothing in this policy, however, shall limit the NYSSCPA Board or Executive Committee, the FAE Board of Trustees, the Moynihan Scholarship Fund Board of Trustees, or the PAC Board of Trustees from designating an individual or firm to conduct an investigation.

NYSSCPA employees are expected to cooperate fully with any investigation conducted under this Whistleblower Policy. Cooperating employees shall be afforded the same confidentiality and protection against retaliation as any directly reporting employee under the Whistleblower Policy.

Conclusion

This Whistleblower Policy represents a vital part of the NYSSCPA's efforts to maintain high standards of ethical conduct in the workplace. This Policy has been structured to encourage employees to come forward and report, in good faith, confidentially, and without fear of reprisal, any suspected violations of the law or organization rules or policies.

Acknowledgement

I, _____, acknowledge that I understand and received this Whistleblower Policy as an employee of the NYSSCPA.

Exhibit A–Whistleblower Contacts

Calvin Harris Jr.	Chief Executive Officer	x 301
Revira Brennan	Chief Operating Officer	x 318
Antoine Fletcher	Human Resources Director	x 364

General Counsel

Timothy Twofoot Boulette	General Counsel	x 361
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Department Heads

Emily Frizzell	Director, Communications	x 435
Richard Kravitz	Editor-in-Chief, <i>The CPA Journal</i>	x 345
Francesco C. Leboffe	Education Director	x 392
Ernest Markezin	Director, Professional/Technical Resources	x 303
Patrick Payano	Chief Financial Officer	x 337

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