

Whistleblower Policy  
of  
**West Harlem Development Corporation**

Note: This Whistleblower Policy (this “Policy”) applies to all directors, officers, members, employees and volunteers of the West Harlem Development Corporation (“WHDC”). A copy of this Policy must be distributed to all officers, directors, members, employees and volunteers who provide substantial services to WHDC.

WHDC requires all directors, officers, members, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. WHDC is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its officers, directors, members, employees and volunteers. As such, WHDC is committed to ensuring that no director, officer, member, employee or volunteer of WHDC who in good faith reports any action or suspected action taken by or within WHDC that is illegal, fraudulent or in violation of an existing policy will suffer intimidation, harassment, discrimination, adverse employment consequences or other retaliation.

This Policy outlines a procedure for officers, directors, members, employees and to report actions that such person reasonably believes violate a law, rule or regulation or constitute fraudulent accounting, auditing or other practices. This Policy applies to any matter that is related to WHDC’s business and does not apply to private acts of an individual that are not related to the business of WHDC.

1. Definition of Misconduct: Any action taken by or within WHDC that is (i) a violation of applicable federal, state or local law, (ii) fraudulent, including, without limitation, irregularities in billing, accounting, auditing, ethics or internal controls, or (iii) in violation of an existing policy. “Misconduct” does not include private acts of an individual that have no connection to WHDC or its activities.
2. Definition of Whistleblower: Any director, officer, member, employee or volunteer who in good faith (i) reports any actual or suspected Misconduct and/or (ii) participates in any investigation or proceeding resulting from a report of actual or suspected Misconduct (such reporting person, a “Whistleblower”).
3. Procedures for Reporting Misconduct:
  - If a director, officer, member, employee or volunteer has a reasonable belief that a director, officer, member, employee or volunteer or WHDC has engaged in Misconduct, he or she must promptly report such information to the Chief Executive Officer. If such director, officer, member, employee or volunteer does not feel comfortable reporting the suspected Misconduct to the Chief Executive Officer, he or she is expected to report the information to the Chairperson of the Board of Directors of WHDC, or to any other member of the Board of Directors of WHDC.

- All reports pursuant to this Policy will be followed up promptly, and an investigation will be conducted. In conducting any such investigation, WHDC will, to the greatest extent practicable consistent with this Policy and WHDC's legal and ethical obligations, maintain the confidentiality of the Whistleblower and any sensitive information that he or she reports. WHDC's legal and ethical obligations may include, without limitation, consideration of the best interests of the persons involved, the need to conduct an adequate investigation and the need to take appropriate corrective action. If any director, officer, member, employee or volunteer is uncomfortable reporting Misconduct on a named basis, he or she may submit a report in writing on an anonymous basis.

#### 4. Protection Against Retaliation:

- Neither WHDC nor any director, officer, member, employee or volunteer of WHDC may retaliate against a Whistleblower (including, without limitation, through intimidation, harassment, discrimination or adverse employment consequences) as a result of such Whistleblower's (i) report in good faith of actual or suspected Misconduct, (ii) participation in good faith in any resulting investigation or proceeding or (iii) exercise of his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect his or her rights.
- The right of protection against retaliation does not include immunity for personal wrongdoing, including, without limitation, intentionally filing a false report of Misconduct. Any person who knowingly makes an allegation that is not in good faith is subject to discipline up to and including termination of employment and/or removal from office.
- WHDC may take disciplinary action up to and including termination of employment and/or removal from office against any director, officer, member, employee or volunteer who, in the assessment of the Board of Directors, has engaged in retaliatory conduct in violation of this Policy.
- In addition, WHDC will not, with the intent to retaliate, take any action harmful to any director, officer, member, employee or volunteer who, in good faith, has provided information relating to the violation or possible violation by WHDC or any director, officer, member, employee or volunteer of WHDC of any applicable law, rule or regulation to any law enforcement personnel or court.

#### 5. Oversight:

- The Board of Directors shall oversee WHDC's adoption and implementation of and compliance with this Policy. The Chief Executive Officer shall administer this Policy and report to the Board of Directors.

- Supervisors will be trained in this Policy and in WHDC's prohibition against retaliation against Whistleblowers in accordance with this policy.

*September 16, 2014*