

Morrisville Auxiliary Corporation

Board of Directors

Whistleblower Policy

Policy Statement

Morrisville Auxiliary Corporation (MAC) is committed to conducting business and providing services consistent with the highest ethical and legal standards. Compliance with these standards is vital to maintaining the trust of the Corporation's employees, customers and business associates. Everyone in the Corporation should feel safe in reporting illegal or unethical conduct or violations of MAC policy are contrary to these standards. Accordingly, the Corporation is committed to lawful and ethical behavior in all of its activities and requires all persons associated with the Corporation including but not limited to its officers, directors, Key Persons (as defined below), employees, volunteers, and independent contractors to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics, honesty and integrity in the conduct of their duties and responsibilities ("Code of Conduct"). It is the policy of the Corporation to prevent or detect and correct any activities contrary to this Code of Conduct.

Key Person Definition

"Key Person" (as defined in Section 102(a)(25) of the New York Not-for-Profit Corporation Law (the "NPCL")) means any person other than a Trustee or officer, whether or not an employee of the Corporation, who (i) has responsibilities, or exercises powers or influence over the Corporation as a whole similar to the responsibilities, powers, or influence of Trustees and officers; (ii) manages the Corporation, or a segment of the Corporation that represents a substantial portion of the activities, assets, income or expenses of the Corporation; or (iii) alone or with others controls or determines a substantial portion of the Corporation's capital expenditures or operating budget.

Procedure

Procedure for Reporting

Directors, officers, Key Persons, employees (including former employees), volunteers, and independent contractors of the Corporation may report alleged violations and potential violations of the Code of Conduct to the Executive Director of the Corporation, the Chair of the Audit Committee or the Chair of the Board (the "Designated Officials").

Contact information for the Executive Director, Chair of the Audit Committee and the Board President may be obtained by calling (315) 684-6047. Alternately, to facilitate reporting of suspected violations where the reporter wishes to remain anonymous, a written statement may be submitted anonymously to one of the individuals listed above.

Handling of Reported Violations

The Board or the designated Board committee, (or, if so delegated, the Designated Official(s) receiving such notice) shall investigate all reports filed in accordance with this Policy with due care and promptness and shall, if warranted, take appropriate corrective action to stop the prohibited conduct. Reported matters will be investigated to determine if the allegations are true, whether the issue is material, and what actions, if any, are necessary to correct any substantiated problem. Investigators will issue a full report of all matters raised under this policy to the Board, which report shall be confidential. The Board or the designated Board committee may conduct a further investigation upon receiving such a report. Where warranted based on the

outcome of the investigation, appropriate disciplinary action will be taken against the offender based on the severity of the conduct up to and including termination of employment.

Good Faith and Reasonable Belief

Anyone reporting a concern or complaint concerning a violation or suspected violation of the Code of Conduct must act in good faith and have a reasonable belief that the matter raised is a material violation of law or policy or a material accounting or auditing matter. Any allegations that prove to be unsubstantiated and made in bad faith or without such a reasonable belief may result in disciplinary action, up to and including termination of employment.

Confidentiality

The Corporation shall preserve the confidentiality of all reports made under this Policy, except as otherwise required by law or as necessary to carry out an investigation or take remedial action.

While identified complaints are strongly preferred, violations or suspected violations of the Code of Conduct may be submitted anonymously. To the extent possible, the Corporation will investigate and, if warranted, take remedial action in response to an anonymous complaint to the same extent it would an identified complaint.

No Retaliation

MAC will not engage in and absolutely prohibits any harassment, discrimination, or other retaliation against any director, officer, Key Person, employee (including former employees), volunteer, or independent contractor because he or she reports an alleged violation and potential violation of the Code of Conduct pursuant to this Policy, subject to the "Good Faith and Reasonable Belief" provision above.

In addition, pursuant to New York Labor Law Section 740, MAC will not engage in and absolutely prohibits any retaliatory action against employees (including former employees), or independent contractors who are natural persons and not themselves employers, for:

- Disclosing or threatening to disclose, whether or not in their scope of their duties for MAC, to a supervisor or to a public body an activity, policy or practice of MAC that he or she reasonably believes is (a) in violation of law, rule or regulation or (b) poses a substantial and specific danger to the public health or safety;
- Providing information to, or testifying before, any public body conducting an investigation, hearing or inquiry into any such activity, policy or practice of MAC;
- Refusing to participate in any such activity, policy or practice.

Prohibited retaliatory actions include adverse employment actions or threats to take such adverse employment actions against an employee with respect to the terms of conditions of employment, including but not limited to discharge, suspension, or demotion; actions or threats to take such actions that would adversely impact a former employee's current or future employment; or threatening to contact or contacting United States immigration authorities or otherwise reporting or threatening to report an employee's suspected citizenship or immigration status or the suspected citizenship or immigration status of an employee's family or household member.

For purposes of this Policy, the term public body includes: the United States Congress, any state legislature, or any elected local governmental body, or any member or employee thereof; any federal, state, or local court, or any member or employee thereof, or any grand or petit jury; any federal, state, or local regulatory,

administrative, or public agency or authority, or instrumentality thereof; any federal, state, or local law enforcement agency, prosecutorial office, or police or peace officer; any federal, state or local department of an executive branch of government; or any division, board, bureau, office, committee, or commission of any of such public bodies.

The above protections against retaliatory action for disclosure to a public body will not apply unless the person making the disclosure has first:

- Made a good faith effort to notify MAC by reporting the activity, policy, or practice pursuant to the complaint procedure set forth in this Policy or bringing the activity, policy, or practice to the attention of a MAC supervisor; and
- Afforded MAC a reasonable opportunity to correct such activity, policy or practice.

However, this notification obligation does not apply where: there is an imminent and serious danger to the public health or safety; the person making the disclosure reasonably believes that reporting to the supervisor would result in a destruction of evidence or other concealment of the activity, policy or practice or in physical harm to the employee or any other person; such activity, policy or practice could reasonably be expected to lead to endangering the welfare of a minor; or the person making the disclosure reasonably believes that the supervisor is already aware of and will not correct the activity, policy or practice.

Any supervisor who receives a verbal or written report from an employee (including a former employee) or independent contractor suggesting that an activity, policy or practice of MAC is in violation of law, rule or regulation or poses a substantial and specific danger to the public health or safety must immediately report the matter to one of the Designated Officials. Failure to do so may result in disciplinary action, up to and including termination of employment.

Any director, officer, employee (including former employees), volunteer, or independent contractor who feels he or she has been subject to retaliation in violation of this Policy must immediately report the matter using the complaint procedure described above. MAC will investigate all such reports and, where warranted, will take disciplinary action, up to and including termination of employment, against any person who is found to have engaged in prohibited retaliation. This Policy is intended to encourage and enable employees and others to raise serious concerns within the Corporation before seeking resolution outside the Corporation.

Attendance at Votes and Deliberations

No person who is subject of a whistleblower complaint being discussed, and no directors who are also employees of MAC, if any, may be present at, or otherwise participate in, any deliberations or voting upon Whistleblower Policy matters; provided, however, that nothing shall prohibit the Board or committee from requesting that the person who is subject to the complaint present information as background or answer questions at a committee or board meeting prior to the commencement of deliberations or voting relating thereto.

Distribution of the Whistleblower Policy

A copy of this Policy shall be distributed to all directors, officers, Key Persons, employees and to volunteers of the Corporation who provide substantial services to the Corporation. A copy of this policy will be given to all Board Members annually at the first Board meeting of each academic year. Distribution may include direct distribution of physical or electronic copies, the posting of this Policy on the Corporation's website, or the posting of this Policy at the Corporation's offices in a conspicuous location accessible to all directors, officers, Key Persons, employees and volunteers. Any questions concerning any aspect of this policy shall be directed to the Director of Human Resources or the Executive Director of the Corporation.