



Whistleblower Policy

Big I New York is committed to operating the Association in an honest and ethical manner and in compliance with government regulations. All employees are expected to share this commitment.

Employees must refrain from any illegal, fraudulent, or dishonest business activity. Examples of prohibited conduct include, but are not limited to: violations of government regulations, preparing fraudulent accounting records or financial reports, and billing for services not performed or goods not delivered.

An employee must report any conduct that the employee reasonably believes violates this policy by notifying the President and CEO or IAAC President immediately. If the employee reasonably believes the President and CEO's conduct is illegal, fraudulent or dishonest, then the employee should report the conduct to the Association's general counsel, James Keidel, at (914) 948-7000 or jkeidel@kclawllp.com. General counsel will determine the appropriate member of the Association leadership team to notify and will determine the proper investigatory process.

Big I New York takes all complaints of potential wrongdoing seriously. All complaints are investigated promptly, thoroughly, and in as impartial a manner as possible. An investigation generally involves talking with the parties involved as well as any witnesses. All employees are required to cooperate in an investigation.

An employee's confidentiality will be protected to the greatest extent possible; however, the Association cannot guarantee complete confidentiality.

Big I New York will not retaliate, intimidate, coerce, threaten, discriminate, or otherwise take any adverse employment action against an employee who files a complaint or who participates in an investigation. Likewise, the Association prohibits an employee from retaliating against another employee for filing a complaint and/or participating in an investigation. If an employee believes he/she has been retaliated against for filing a complaint or assisting in an investigation, the employee should notify the President and CEO or Senior Vice President/IAAC President immediately. If the employee reasonably believes retaliation is being carried out or sanctioned by the President and CEO, the employee should report it immediately to the Association's general counsel.

Any employee who violates this policy or who retaliates against a coworker will be subject to disciplinary action, up to and including termination.

DATE _____ **SIGNATURE** _____