

The members of the Board and officers of the Agency shall be available as required to perform the operations of the Agency and as set forth within the By-Laws of the Agency, as may be amended, restated or revised by the Board from time to time. Said members and officers of the Agency shall put forth their best efforts to perform their respective duties as outlined in the By-Laws of the Agency and any other directives of the Board relating to same.

## XI. CODE OF ETHICS

The members of the board (the "Board") of the City of Yonkers Industrial Development Agency (the "Agency"), a duly established public benefit corporation of the State of New York (the "State"), along with the officers and staff of the Agency, shall comply with and adhere to the provisions of Article 18 of the General Municipal Law of the State.

Further, no director, officer, or employee of the Agency shall (1) accept other employment which will impair his or her independence of judgment in the exercise of his or her official duties; (2) accept employment or engage in any business or professional activity which will require him or her to disclose confidential information which he or she has gained by reason of his or her official position of authority; (3) disclose confidential information acquired by him or her in the course of his or her official duties nor use such information to further his or her personal interests; (4) use or attempt to use his or her official position to secure unwarranted privileges or exemptions for himself, herself or others; (5) engage in any transaction as a representative or agent of Agency with any business entity in which he or she has a direct or indirect financial interest that might reasonably tend to conflict with proper discharge of his or her official duties; (6) not, by his or her conduct, give reasonable basis for the impression that any person can improperly influence him or her or unduly enjoy his or her favor in the performance of his or her official duties, or that he or she is affected by the kinship, rank, position or influence of any party or person; (7) abstain from making personal investments in enterprises which he or she has reason to believe may be directly involved in decisions to be made by him or her or which will otherwise create substantial conflict between his or her duty in the public interest and his or her private interest; and (8) endeavor to pursue a course of conduct which will not raise suspicion among the public that he or she is likely to be engaged in acts that are in violation of his or her trust.

## XII. WHISTLEBLOWER POLICY

### Purpose

It is the policy of the City of Yonkers Industrial Development Agency (the "YIDA") to afford certain protections to individuals who in good faith report violations of the YIDA's Code of Ethics or other instances of potential wrongdoing within the YIDA. The

Whistleblower Policy and Procedures set forth below are intended to encourage and enable employees to raise concerns in good faith within the YIDA and without fear of retaliation or adverse employment action.

#### Definitions

"Good Faith" means information concerning potential wrongdoing is disclosed in "good faith" when the individual making the disclosure reasonably believes such information to be true and reasonably believes that it constitutes wrongdoing.

"Employee" means all board members, and officers and staff employed at the IDA whether full-time, part-time, employed pursuant to contract, employees on probation and temporary employees.

"Whistleblower" means any Employee who in good faith discloses information concerning actual wrongdoing by another Employee, or concerning the business of the YIDA.

"Wrongdoing" means corruption, fraud, criminal activity contrary to the YIDA Code of Ethics, waste, conflict of interest, intentional reporting of false or misleading information, or abuse of authority engaged in by an Employee that relates to the YIDA.

"Personnel action" means any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

#### Section I: Reporting Wrongdoing

All Employees who discover or have knowledge of potential wrongdoing concerning YIDA board members, officers, or Employees shall report such activity in accordance with the following procedures:

- a) The Employee shall disclose any information concerning wrongdoing either orally or in a written report to his or her supervisor, or to the YIDA's General Counsel.
- b) All Employees who discover or have knowledge of wrongdoing shall report such wrongdoing in a prompt and timely manner.
- c) The identity of the whistleblower and the substance of his or her allegations will be kept confidential to the best extent possible without violating any YIDA rules or regulations.
- d) The individual to whom the potential wrongdoing is reported shall investigate and handle the claim in a timely and reasonable manner, which may include referring such information to the YIDA Board or appropriate law enforcement or other agency where applicable.

## Section II: No Retaliation or Interference

No Employee shall retaliate against any whistleblower for the disclosure of potential wrongdoing, whether through threat, coercion, or abuse of authority; and, no Employee shall interfere with the right of any other Employee to make such disclosure by any improper means aimed at deterring disclosure of potential wrongdoing. Any attempts at retaliation or interference are strictly prohibited and:

- a) No Employee who in good faith discloses potential violations of the YIDA's Code of Ethics or other instances of potential wrongdoing, shall suffer harassment, retaliation or adverse personnel action.
- b) All allegations of retaliation against a person making such disclosure pursuant to this Policy or interference with an individual seeking to disclose potential wrongdoing will be thoroughly investigated by the YIDA.
- c) Any Employee who retaliates against or had attempted to interfere with any individual for having in good faith disclosed potential violations of the YIDA's Code of Ethics or other instances of potential wrongdoing is subject to discipline, which may include termination of employment.
- d) Any allegation of retaliation or interference will be taken and treated seriously and irrespective of the outcome of the initial complaint, will be treated as a separate matter.

## Section III: Other Legal Rights Not Impaired

The Whistleblower Policy and Procedures set forth herein are not intended to limit, diminish or impair any other rights or remedies that an individual may have under the law with respect to disclosing potential wrongdoing free from retaliation or adverse personnel action.

- a) Specifically, these Whistleblower Policy and Procedures are not intended to limit any rights or remedies that an individual may have under the laws of the State of New York, including but not limited to the following provisions: Civil Service Law § 75-b, Labor Law § 740, State Finance Law § 191 (commonly known as the "False Claims Act"), and Executive Law § 55(1).
- b) With respect to any rights or remedies that an individual may have pursuant to Civil Service Law § 75-b or Labor Law § 740, any Employee who wishes to preserve such rights shall prior to disclosing information to a government body, have made a good faith effort to provide the appointing authority or his or her designee the information to be disclosed

and shall provide the appointing authority or designee a reasonable time to take appropriate action unless there is imminent and serious danger to public health or safety. (See Civil Service Law § 75-b[2][b]; Labor Law § 740[3]).

### XIII. TRAVEL POLICY

#### A. Applicability

This policy shall apply to every member of the board (the "Board") of the City of Yonkers Industrial Development Agency (the "Agency") and all officer and employees thereof.

#### B. Approval of Travel

All official travel for which a reimbursement will be sought must be approved by the President prior to such travel. Provided, however, in the instance where the President will seek reimbursement for official travel, such travel must be pre-authorized by the Chairman of the Agency.

#### C. Payment of Travel

The Agency will reimburse all reasonable expenses related to meals, travel and lodging that were incurred by any director, officer or employee as a result of the performance of their official duties. All official travel shall be properly authorized, reported and reimbursed. Under no circumstances shall expenses for personal travel be charged to, or temporarily funded by the Agency. It is the traveler's responsibility to report his or her travel expenses in a responsible and ethical manner, in accordance with this policy.

#### D. Travel Expenses

Travelers may use their private vehicle for business purposes if it is less expensive than renting a car, taking a taxi, or using alternative transportation, or if it saves time. The traveler will be reimbursed at a standard mileage reimbursement rate.

Meals will be reimbursed at actual expense or a per diem rate, whichever is less. Lodging will be reimbursed at actual expense up to certain daily rate caps established for various locations. The applicability of such caps shall be determined on a case by case basis taking into consideration availability of lodging and other extenuating circumstances.

Reimbursement for miscellaneous expenses shall be determined on a case by case basis. Mileage rates, per diem allowances and lodging caps will be established