

7.4 WHISTLEBLOWER POLICY

General

John V. Lindsay Wildcat Academy Charter School (the “Corporation”), which operates a public charter school in the City of New York (the “School”) and requires its trustees, officers, employees and volunteers, as well as all persons who provide the Corporation with contracted services (each, a “Protected Person”), to observe high standards of business and personal ethics in the performance of their duties on the Corporation’s behalf. As employees and representatives of the Corporation, Protected Persons are expected to practice honesty and integrity in fulfilling their responsibilities and are required to comply with the Corporation’s Code of Ethics (the “Code”) and all applicable laws and regulations.

The objective of this Whistleblower Policy is to encourage and enable Protected Persons, without fear of retaliation, to raise concerns regarding suspected unethical and/or illegal conduct or practices on a confidential and, if desired, anonymous basis so that the Corporation can address and correct inappropriate conduct and actions.

However, this policy is not intended as a vehicle for reporting violations of the Corporation’s applicable human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with the Corporation’s personnel policies and procedures.

Reporting Responsibility

It is the responsibility of all Protected Persons to comply with the Code and to report in good faith any concerns they may have regarding actual or suspected activities which may be illegal or in violation of the Corporation’s policies (including the Code) with respect to, without limitation, fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, and misuse of the Corporation’s assets, as well as any violations or suspected violations of high business and personal ethical standards, as such standards relate to the Corporation (each, a “Concern”), in accordance with this Whistleblower Policy.

No Retaliation

No Protected Person who in good faith reports a Concern shall suffer intimidation, harassment, discrimination, adverse employment consequence or other retaliation because of such report. An employee who retaliates against someone who has reported a violation in good faith will be subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable Protected Persons to raise serious concerns within the Corporation so that they may be addressed and resolved promptly. Notwithstanding anything contained herein to the contrary, this Whistleblower Policy is not an employment contract and does not modify the employment relationship between the Corporation and its employees, nor does it change the fact that employees of the Corporation are employees at will. Nothing contained herein is intended to provide any Protected Person with any additional rights or causes of action, other than those provided by law.

Reporting Concerns

Any Concerns should be reported as soon as shall be practicable to the Corporation's Director of Compliance and Accountability, who has specific and exclusive responsibility to investigate all reported Concerns. Any questions with regard to the scope, interpretation or operation of this Whistleblower Policy should also be directed to the Director of Compliance and Accountability.

Director of Compliance and Accountability

The Director of Compliance and Accountability is responsible for investigating and resolving all reported complaints and allegations concerning Concerns and shall advise the Audit Committee and, if the Director of Compliance and Accountability deems it appropriate, the Executive Committee, of all reported Concerns. The Director of Compliance and Accountability shall report to the full Board of Trustees on compliance activity at least four times per year at regularly scheduled meetings of the Board of Trustees.

Accounting and Auditing Matters

The Audit Committee of the Board of Trustees shall address all reported Concerns or complaints regarding accounting practices, internal controls or auditing ("Accounting Concerns"). The Director of Compliance and Accountability shall immediately notify the Audit Committee of any Accounting Concern and shall work with the committee until resolution of the Concern. Promptly upon receipt, the Audit Committee shall evaluate whether a Concern constitutes an Accounting Concern and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Audit Committee will be free in its sole discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

Investigations and Deliberations

The Director of Compliance and Accountability may delegate the responsibility to investigate a reported Concern, whether an Accounting Concern or otherwise, to one or more employees of the School or to any other individual, including persons not employed by the School, selected by the Director of Compliance and Accountability; provided that the Director of Compliance and Accountability may not delegate such responsibility to an employee or other individual who is the subject of the reported Concern or in a manner that would compromise either the identity of an employee who reported the Concern anonymously or the confidentiality of the complaint or resulting investigation. Employees of the Corporation may not participate in any Board or Audit Committee deliberations or voting relating to the administration of this Whistleblower policy, and the person who is the subject of an investigation may not be present in Committee or Board deliberations or vote on the matter relating to the complaint. However, a person who is the subject of an investigation may present information as background or answer questions at a meeting of the Board of Trustees or Audit Committee prior to the commencement of deliberations or voting relating thereto.

Notwithstanding anything herein to the contrary, the scope, manner and parameters of any investigation of a reported Concern shall be determined by the Audit Committee in its sole discretion and the Corporation and its employees shall cooperate as necessary in connection with any such investigation.

Adopted by the Board of Trustees on 2/28/2008
Last updated on September 20, 2018

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed may indicate a violation of the law and/or the Code or other ethical standards. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Concerns may be reported on a confidential basis by the complainant or may be submitted anonymously, however the Corporation encourages any person reporting a Concern to identify him or herself so as to facilitate any resulting investigation. Reports of Concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Director of Compliance and Accountability will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Records

The Audit Committee will retain on a strictly confidential basis for a period of seven years (or otherwise as required under the Corporation's record retention policies in effect from time to time) all records relating to any reported Concern and to the investigation and resolution thereof. All such records are confidential to the Corporation and such records will be considered confidential.

Distribution

The Corporation shall distribute a copy of this Whistleblower Policy to all trustees, officers, employees and volunteers. The School shall also post the Whistleblower Policy on its website.

Director of Compliance and Accountability Contact Information

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This revised Whistleblower Policy was adopted by the School's Board of Trustees at its meeting on September 20, 2018.

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