

As authorized by the Board of Directors of Legal Assistance of Western New York, Inc.[®], at a duly convened joint meeting of the board's executive committee and the board's personnel committee held on June 9, 2014, the following procedure was adopted:

LEGAL ASSISTANCE OF WESTERN NEW YORK, INC. WHISTLE BLOWER POLICY

Legal Assistance of Western New York, Inc.[®] (LawNY[®]) 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 LawNY[®] prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. This policy outlines a procedure for directors, officers, employees and volunteers to report actions that they reasonably believe violate a law or regulation or that constitute fraudulent accounting or other fraudulent or illegal practices. This policy applies to any matter which is related to LawNY[®]'s business and does not relate to private acts of an individual whose acts are not connected to the business of LawNY[®].

This policy will be administered by the executive director who shall report, as appropriate, to the audit committee of the board or to the full board of directors.

If a director, officer, employee or volunteer has a reasonable belief that a director, officer, employee or volunteer of LawNY[®] has engaged in any action that violates any applicable law or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the director, officer, employee or volunteer is expected to immediately report such information to the Executive Director. If the director, officer, employee or volunteer does not feel comfortable reporting the information to the Executive Director, he or she is expected to report the information to the President of the Board of Directors.

All reports will be followed up on promptly, and an investigation conducted. In conducting its investigation, LawNY[®] will preserve the confidentiality of reported information and will strive to keep the identity of the reporting individual as confidential as possible, while conducting an adequate review and investigation.

No director, officer, employee or volunteer of LawNY[®] who in good faith reports an action or suspected action taken by or within LawNY[®] that is illegal, fraudulent or in violation of any adopted policy of LawNY[®] shall suffer intimidation, harassment, discrimination or other retaliation or, in the case of employees, adverse employment consequence.

LawNY[®] may take disciplinary action, pursuant to the disciplinary procedures contained in section VII of the LawNY[®] personnel policies, up to and including termination, against an employee who in management's assessment has engaged in retaliatory conduct in violation of this policy.

Supervisors will be trained on this policy and LawNY[®]'s prohibition against retaliation in accordance with this policy.

This policy will be distributed to all directors, officers, employees and to volunteers who provide substantial services to LawNY[®].