

REPORTING AND PERSONNEL PROTECTION (WHISTLEBLOWER POLICY)

Purpose

It is the intent of JASA Corporation and its subsidiaries (collectively referred to as “JASA”) to adhere to all laws and regulations that apply to JASA, and the purpose of this Whistleblower Policy (the “Policy”) is to support JASA’s goal of legal and regulatory compliance. JASA encourages all personnel, including trustees, officers, employees, contractors and volunteers, acting in good faith, to report any compliance concern or suspected or actual wrongful conduct taken by or within JASA that is illegal, fraudulent or in violation of any JASA policy. This Policy is intended to encourage and enable personnel and others to raise serious concerns within JASA prior to seeking resolution outside the agency.

Policy

Personnel have an affirmative duty to JASA and to our clients to report actions or behaviors they believe, in good faith, violate ethical practices, adopted corporate policy, law, or regulation. Any trustee, officer, employee, contractor or volunteer who fails to report suspected or actual violations may be subject to disciplinary action. JASA encourages questions and/or reports and investigates each report and takes corrective action(s), if needed. JASA is committed to protecting individuals who make such reports or otherwise fulfill any of their compliance obligations from retaliation, harassment, intimidation or discrimination.

Reporting

Personnel may report concerns in any of the following ways:

- **COMPLIANCE HOTLINE:** Directly to the Compliance Officer and/or Ombudsperson through the hotline number at 212-273-5288. Reports through the Compliance Hotline may be done anonymously, if desired.
- **VOICE MAIL, MAIL, EMAIL OR FACE-TO-FACE REPORTS:** Voice mail, mail, email or face-to-face reports to the Compliance Officer, the Chief Executive Officer, Chief Administrative Official, Director of Human Resources or any manager or supervisor may be made at any time. In all cases, persons who receive such a report will be required to promptly discuss the report with the Compliance Officer.
- Compliance Officer Carly Borenkind, LCSW can be reached at cborenkind@jasa.org. Compliance issues can also be emailed to complianceconcerns@jasa.org.

Investigation

Reporters will be contacted to acknowledge receipt of the reported violation or suspected violation within ten (10) working days for most issues and within twenty-four (24) hours for alleged criminal or environmental violations.

To the extent possible, all reports and investigatory files will be handled in a manner that protects the confidentiality of the reporter, consistent with the need to conduct a thorough investigation, and in accordance with applicable law and regulation. There may be circumstances in which confidentiality cannot be maintained. Examples of this include situations where the problem is known to only a few people or situations in which the government or one of JASA’s payers or funders must be involved. In

these cases, disclosure of the name of the individual who first brought the problem to the attention of JASA may be required. JASA will take all steps to ensure that the reporter will not suffer any retaliation, harassment, intimidation, or discrimination for good faith actions.

Disciplinary Action

Retaliating, including, but not limited to, threatening, harassing, or imposing adverse employment consequences against any individual for making or threatening to make a protected disclosure, is prohibited. Any person who retaliates in any form against any individual who makes or is considering making a protected disclosure is subject to disciplinary action.

Any personnel who knowingly or with reckless disregard for the truth give false information or knowingly make a false report of wrongful conduct or a subsequent false report of retaliation will be subject to disciplinary action. In addition, the protections of this Policy do not apply to any allegations whose nature or frequency indicates an intent to harass or embarrass JASA or its personnel or in instances where personnel report their own lapses or complicity in unacceptable conduct. In such instances, the act of reporting will not be subject to sanctions, but the underlying conduct may still be subject to disciplinary action up to and including discharge from employment.

Allegations made in good faith that are not substantiated are not subject to disciplinary action.

Oversight

The Audit and Compliance Committee of the JASA Board of Trustees is charged with oversight of this Policy. The Audit and Compliance Committee has delegated the day-to-day oversight and implementation of this Policy to JASA's Compliance Officer, who shall investigate all reported concerns, implement and monitor corrective action(s), and advise the JASA Audit and Compliance Committee of all reported concerns.

Distribution

JASA's Compliance Officer will ensure that a copy of this Policy is distributed to all trustees, officers, employees, contractors and volunteers who provide substantial services to JASA.