

Reporting Compliance Concerns, Non-Intimidation and Non-Retaliation Policy

Scope:

This policy applies to all affected individuals of the corporations comprising the YAI Network (herein referred to as "YAI"). Affected individuals include employees, the chief executive officer and other senior administrators, managers, trainees, volunteers, consultants, contractors, agents, subcontractors, independent contractors, and the governing bodies of YAI.

Purpose:

YAI (sometimes referred to as "Agency" or "the Agency") recognizes that a critical aspect of its compliance program is the establishment of a culture that promotes prevention, detection, and resolution of instances of conduct that do not conform to federal and state requirements, as well as the organization's ethical and business policies. To promote this culture, YAI established a compliance reporting process and a strict non-intimidation and non-retaliation policy to protect against intimidation and retaliation of employees and others who in good faith report problems and concerns, participate in the investigation and resolution of an actual or perceived problem or in self-evaluations, audits and remedial actions, or who report to the appropriate officials. Any form of intimidation, retaliation or retribution can undermine the compliance resolution process and result in a failure of communication channels in the organization.

Policy:

All affected individuals have an affirmative duty and responsibility for promptly reporting any known or suspected misconduct, including actual or potential violations of laws, regulations, policies, procedures, YAI's Corporate Compliance Plan, or YAI's Code of Conduct.

YAI affected individuals are required to assist with the investigation and resolution of compliance issues by cooperating with and engaging in such activities as: providing requested documentation, participating in interviews, assisting with the gathering of information, implementing and monitoring corrective actions and/or internal controls, training relevant parties, implementing disciplinary action as necessary, and any other steps necessary for the appropriate and timely resolution of compliance issues.

The "open-door policy" will be maintained at all levels of management to encourage workforce members to report problems and concerns.

YAI maintains a Compliance Hotline and a Compliance Hotline e-mail address. The Compliance Hotline number is (212) 273-6161. The Compliance Hotline e-mail address is: Compliance.Hotline@yai.org. Affected individuals may report their compliance concerns anonymously and confidentially to the Chief Compliance Officer through use of the Compliance Hotline or the Compliance Hotline e-mail.

Any form of intimidation or retaliation against any affected individual who in good faith reports or participates in the investigation and resolution of an actual or perceived problem, assists with or participates in self-evaluations, audits and remedial actions or reports to the appropriate governmental agencies, as provided in Sections 740 and 741 of the New York State Labor Law, is strictly prohibited.

Any affected individual who commits or condones any form of intimidation or retaliation will be subject to discipline up to, and including, termination.

Affected individuals cannot exempt themselves from the consequences of their own misconduct by reporting the issue, although self-reporting may be taken into account in determining the appropriate course of action.

Procedures that apply to all affected individuals:

Knowledge of misconduct, including actual or potential violations of laws, regulations, policies, procedures, or the organization's Code of Conduct, must be immediately reported to management, the Chief Human Resources Officer, the Chief Compliance Officer, or the Compliance Hotline or Compliance Hotline e-mail.

Employees have the same reporting obligations for actual or suspected violations committed by the Agency's vendors or subcontractors.

Confidentiality will be maintained to the extent that is practical and allowable by law. Workforce members should be aware that YAI is legally required to report certain types of crimes or potential crimes and infractions to external governmental agencies.

Workforce members may report their compliance concerns confidentially to the Compliance Hotline or Compliance Hotline e-mail and provide his or her identity. Callers should be aware, however, that it may not be possible to preserve anonymity if they identify themselves, provide other information that identifies them, the investigation reveals their identity, or if they inform others that they have called the Compliance Hotline.

If the caller wishes to make the report anonymously to the Compliance Hotline or Compliance Hotline e-mail, no attempt will be made to trace the source of the call or e-mail or identify the person making the report.

The Compliance Hotline number and Compliance Hotline e-mail address will be published and visibly posted in a manner consistent with employee notification in locations frequented by Agency employees.

Affected individuals reporting the compliance concern or otherwise involved in the compliance concern will fully cooperate and assist with the resolution of the compliance issue. This obligation includes but is not limited to:

- Participating in good faith and being truthful during an interview or investigation;
- Providing records, running reports and gathering any other relevant documentation requested during an investigation;
- Preserving any documentation or records relevant to any ongoing investigations; and
- Assisting with the implementation of proper corrective actions and internal controls.

YAI will not intimidate or impose any disciplinary or other action in retaliation against individuals who make a report in good faith regarding a practice that the individual believes may violate the Agency's Corporate Compliance Plan, Code of Conduct, its Compliance Policies and Procedures, or any of the laws, rules, or regulations by which the Agency is governed. "Good faith" means that the individual believes that the potential violation actually occurred as they are actually reporting.

YAI strictly prohibits its workforce members from engaging in any act, conduct, or behavior which results in, or is intended to result in, intimidation, retaliation, harassment, discrimination, coercion, discharge, suspension, demotion or adverse employment consequences to individuals for:

- (i) reporting their concerns relating to a possible violation of the Agency's Corporate Compliance Plan, Code of Conduct, its Compliance Policies and Procedures, or any of the laws, rules, or regulations by which the Agency is governed,
- (ii) participating in the investigation and resolution of an actual or perceived problem,
- (iii) participating or assisting in self-evaluations, audits and remedial actions, or
- (iv) reporting to the appropriate governmental agencies as provided in Sections 740 and 741 of the New York State Labor Law.

YAI is also prohibited from actions or threats to take such actions that would adversely impact former employee's current or future employment or threatening to contact or contacting United States immigration authorities or otherwise reporting or threatening to report an employee's suspected citizenship or immigration status of the suspected citizenship or immigration status of an employee's family or household member. (Refer to YAI Deficit Reduction Act of 2005 and Whistleblower Policy)

If an affected individual believes in good faith that they have been intimidated or retaliated against for reporting a compliance complaint or concern, participating in any investigation and resolution of such a report or complaint, participating or assisting in self-evaluations, audits and remedial actions or reporting to the appropriate officials, the individual should immediately report such intimidation or retaliation to the Chief Compliance Officer or the Compliance Hotline. The report should include a thorough account of the incident(s) and should include the names, dates, specific events, the names of any witnesses, and the location or name of any document that supports the alleged intimidation or retaliation.

Knowledge of an actual or potential violation of this policy must be reported directly to the Chief Compliance Officer, employee's supervisor, senior management, Human Resources, the Compliance Hotline or the Compliance Hotline e-mail.

Procedures that apply to management (which includes executives, directors, managers, and supervisors, board members and members of the Human Resources Department):

Any member of management who receives a report of an actual or suspected violation will immediately notify the Chief Compliance Officer.

Management must take appropriate measures to ensure that all levels of management support this policy and encourage the reporting of problems and concerns.

Procedures that apply to the Chief Compliance Officer:

The Chief Compliance Officer will ensure that any reports of actual or suspected violations are responded to and corrected promptly.

The Chief Compliance Officer will ensure that all reports of actual or suspected violations are recorded in the Compliance Log.

The Chief Compliance Officer will determine the scope of the reported issue and the course of action, including the investigative process and notifications to be made to governmental agencies, including any notifications required under Sections 740 and 741 of the New York State Labor Law. (Refer to YAI Investigation and Resolution of Compliance Issues Policy).

The Chief Compliance Officer will be responsible, in conjunction with the Human Resources Department, for the investigation and follow-up of any reported intimidation or retaliation against an individual for reporting a compliance concern, participating in the investigation of a compliance concern, participating or assisting in self-evaluations, audits and remedial actions or reporting to governmental agencies.

The Chief Compliance Officer, or designee, shall maintain logs which will include a summary of each allegation, the status of the internal review and any corrective action taken.

The Chief Compliance Officer will report the results of an investigation into suspected intimidation or retaliation to the governing entity deemed appropriate, such as Executive Management, the Board of Trustees, or the Staff Compliance Committee, and to governmental agencies, as appropriate.

Legal and Regulatory References

The current versions of the following laws, regulations and guidance documents are incorporated into this Policy by reference:

- Section 6032 of the Deficit Reduction Act of 2005, 42 U.S.C. § 1396a(a);
- Federal False Claims Act, 31 U.S.C. § 3730(h);
- Pilot Program for Enhancement of Protection from Reprisal for Disclosure of Certain Information, 41 U.S.C. § 4712;
- Federal Sentencing Guidelines for Organizations, Guidelines Manual Section 8B2.1(b)(5)(C);
- HIPAA Administrative Simplification: Enforcement; Final Rule, 45 C.F.R. § 160.316;
- Mandatory Compliance Program Requirements, New York Soc. Serv. Law § 363-d;
- New York State False Claims Act, New York State Finance Law § 191;
- New York Labor Law §§ 740 & 741;
- New York Not-For-Profit Corp. Law § 715-b; and
- 18 N.Y.C.R.R. § 521.

References:

Code of Conduct
YAI Deficit Reduction Act of 2005 and Whistleblower Policy
YAI Investigation and Resolution of Compliance Issues Policy

For Policy Committee Use ONLY**Document History:**

<u>Summary of Changes</u>	<u>Effective Date</u>
Initial Version	April 14, 2011
Updates of Senior Management titles resulting from organizational restructuring and change in corporate logo	August 21, 2013
Updates of Senior Management titles resulting from organizational restructuring.	July 1, 2015
Revision of scope to include reference to YAI Networks, all workforce members and Board members Updated per expanded NY Whistleblower Law. Format change. Minor changes.	04/03/2023