

THE NEW YORK BOTANICAL GARDEN

Whistleblower Policy

The purpose of this Whistleblower Policy is to set forth the policy of The New York Botanical Garden (the “Garden”) for the protection of the trustees, officers, employees and volunteers who report suspected improper conduct from retaliation, and the procedures for the handling of such reports.

I. Policy

The Garden is committed to achieving compliance with all laws, government regulations, accounting standards, accounting controls and audit practices. It is the policy of the Garden that no trustee, officer, employee or volunteer who in good faith reports any action or suspected action taken by or within the Garden that is illegal, fraudulent or in violation of any policy adopted by the Garden (“Report” or “Reports”) shall, as a result of the Report, suffer intimidation, harassment, discrimination or other retaliation or, in the case of employees, adverse employment consequence.

Such action or suspected action, includes, but is not limited to, the following:

- fraud, deliberate error or negligence in the preparation, evaluation, review or audit of any financial statement;
- fraud, deliberate error or negligence in the recording, and maintaining of financial records of the Garden;
- deficiencies in or noncompliance with internal accounting controls;
- a knowing misrepresentation or false statement by an employee or volunteer to a senior staff member regarding a matter contained in the Garden’s financial records, financial reports or audit reports;
- a knowing misrepresentation or false statement by a senior staff member or other employee to a government authority or a trustee, officer or donor of the Garden regarding a matter contained in the Garden’s financial records, financial reports or audit reports;
- deviation from full and fair reporting of the Garden’s financial condition; and
- any illegal activity occurring at the Garden.

This Policy is not intended as a vehicle for reporting violations of the Garden’s human resources policies, including complaints of employment discrimination, sexual harassment, or any other form of prohibited discrimination or harassment, all of which should be dealt with in accordance with the Garden’s Equal Employment Opportunity and Sexual Harassment Policies.

Any trustee, officer, employee or volunteer of the Garden who: (i) retaliates against anyone for making a Report in good faith or participating in an investigation of a Report pursuant to this Policy, or (ii) deliberately or maliciously provides false information in a Report or investigation of a Report pursuant to this Policy, may be subject to action by the Garden up to and including removal from the Board and/or termination of employment.

II. Procedures

In order to facilitate the receipt, review and resolution of Reports, the Garden has established the following procedures for (1) the confidential and, if requested by the person making the Report, anonymous submission of Reports, and (2) the receipt, retention and treatment of Reports.

1. Administration of Whistleblower Policy

The General Counsel of the Garden shall administer this Whistleblower Policy and shall report to the Audit Committee.

2. Where to Report

- a) *Directly to the Garden.* All Reports may be made directly to the General Counsel of the Garden. A Report concerning action or suspected action within the Legal Department may be reported directly to the Chair of the Audit Committee. Reports may be sent (including on an anonymous basis) directly to the Garden as follows:

The New York Botanical Garden
Attn: General Counsel
2900 Southern Boulevard
Bronx, NY 10458

Or, if applicable:

The New York Botanical Garden
Attn: Chair of the Audit Committee
2900 Southern Boulevard
Bronx, NY 10458

- b) *Secure Third Party Reporting.* All Reports can also be made (including on an anonymous basis) using the hotline or website operated by EthicsPoint, a third party vendor engaged by the Garden to facilitate such reports. The EthicsPoint hotline and website information is as follows:

Phone: (866) 294-9435

Web: nybg.ethicspoint.com

3. Treatment of Reports

Upon receipt of a Report, the General Counsel (or Audit Committee Chair), will (A) acknowledge receipt to the sender (except when not possible due to anonymous submission); (B) undertake a preliminary investigation into the matter; (C) refer the matter, including his or her conclusion based on the preliminary investigation, to the Audit Committee Chair for consideration by the Audit Committee and a determination as to whether further review and/or investigation is warranted and, if so, the nature of the review and/or investigation.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee, which action may include any appropriate disciplinary action against any wrongdoer. A response concerning a Report may be provided in appropriate instances to the individual who submitted it.

A person who is the subject of a whistleblower complaint will not be present at or participate in Board or Committee deliberations or votes on the matter relating to such complaint; provided, however, that the Board or Committee may request that the person who is the subject of the complaint present information as background or answer questions at a Committee or Board meeting prior to the commencement of deliberations or voting related thereto.

4. Confidentiality

Confidentiality will be maintained with respect to each Report and the person making the Report to the fullest extent possible, consistent with the need to conduct an adequate review and/or investigation and take any necessary corrective action.

5. Retention of Reports and Records of Reviews and Investigations

The General Counsel will maintain a record of the receipt, review, investigation and resolution of all Reports (except when the Report involves the Legal Department and is reported directly to the Audit Committee Chair, in which case the foregoing steps will be taken by him or her). Access to such records will be restricted to legal counsel and the Audit Committee.

III. Dissemination and Acknowledgment of Receipt of this Policy

A copy of this Whistleblower Policy will be provided upon its adoption to all current trustees, officers and employees and all volunteers who provide substantial services to the Garden and to all new trustees, officers and employees and all volunteers who provide substantial services to the Garden upon their initial hiring, election or appointment, as the case may be, and the Garden shall obtain from each such person and retain a written acknowledgement of the receipt of this Policy.