

**LUTHERAN SOCIAL SERVICES OF NEW YORK**  
**FAMILY OF ORGANIZATIONS<sup>1</sup>**

**WHISTLEBLOWER POLICY**

*(adopted by the Board of Directors on June 17, 2014)*

**ARTICLE I**

**PURPOSE**

1. The Lutheran Social Services of New York Family of Organizations, which includes any entity controlled by, in control of, or under common control with Lutheran Social Services of New York, Inc. (“LSSNY”) requires its directors, employees and volunteers who provide substantial services to LSSNY to observe high standards of business and personal ethics, as such personal ethics relate to LSSNY, in the conduct of their duties and responsibilities. All directors, employees and volunteers must practice honesty and integrity in fulfilling their responsibilities and must comply with all applicable laws and regulations.

2. The matters which should be reported under this Policy include suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, misuse of LSSNY’s assets, suspected regulatory, compliance or ethics-related issues, concerns or violations, and any other questionable financial or other practices.

**ARTICLE II**

**REPORTING RESPONSIBILITIES**

1. It is the responsibility of all directors, officers, employees and volunteers to report violations or suspected violations of high business and personal ethical standards and/or applicable laws or legal requirements (each, a “Violation” and collectively “Violations”) in accordance with this Policy, as such Violations relate to LSSNY.

2. Anyone filing a complaint concerning a Violation of the ethical and legal standards noted above must act in good faith and have reasonable grounds for believing the information disclosed may indicate a Violation.

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<sup>1</sup> Includes: Lutheran Social Services of New York, Inc.  
Lutheran Social Services of Metropolitan New York, Inc.  
Lutheran Family and Community Services, Inc.  
Muhlenberg Community HDFC, Inc.  
332-334 Bergen Street Community HDFC, Inc.  
St. Johns Community HDFC, Inc.  
355 East 165<sup>th</sup> Street HDFC, Inc.  
The New LIFE School  
The Ammerman Center for Creative Aging, Inc.  
Center for Urban Education Ministries  
Lutheran Disaster Response of New York

**ARTICLE III**  
**NO RETALIATION**

1. No director, employee or volunteer who in good faith reports a Violation shall suffer intimidation, harassment, discrimination, adverse employment consequence or other retaliation because of such report. A director, employee or volunteer who retaliates against someone who has reported a Violation in good faith is subject to discipline up to and including termination of employment or removal from office. This Policy is intended to encourage and enable employees and others to raise serious concerns within LSSNY prior to seeking resolution outside LSSNY. Notwithstanding anything contained herein to the contrary, this Policy is not an employment contract and does not modify the employment relationship between LSSNY and its employees.

2. Questions, concerns, suggestions or complaints regarding the ethical and legal standards noted above should be addressed directly to LSSNY's President/CEO.

**ARTICLE IV**  
**SUBMISSION OF COMPLAINTS; CONFIDENTIALITY**

1. Directors, officers, employees and volunteers may report, either in person or in writing, complaints regarding Violations to the LSSNY Compliance Officer. In case the Violation is directly or indirectly related to the Compliance Officer, the related complaint may be reported to an alternate, who can be either the COO, the President/CEO, or the General Counsel, as the case may be (the Compliance Officer or alternate are hereinafter each referred to as the "Designated Person").

2. Individuals are encouraged to provide the Designated Person with as much specific information as possible when reporting their complaints, including names, dates, places and events that took place as well as opinions as to why a Violation may have occurred.

3. In making a complaint, individuals may request that such complaint be treated in a confidential manner (including that LSSNY take reasonable steps to ensure that the identity of the complainant remains anonymous). LSSNY takes seriously its responsibility to enforce this Policy and therefore encourages any director, employee or volunteer reporting a Violation to identify himself or herself so as to facilitate any resulting investigation. Individuals may, however, submit complaints on an anonymous basis. Reports of Violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

4. The Designated Person will notify the complainant and acknowledge receipt of a submitted complaint within five business days of actual receipt, but only to the extent the complainant's identity is disclosed or a return address is provided.

**ARTICLE IV**  
**TREATMENT OF COMPLAINTS**

1. The Designated Person shall promptly notify the Audit Committee or, if none, the Board of Directors of all reported complaints and allegations of Violations. The Audit Committee or the Board of Directors shall address all reported complaints and allegations. Promptly upon receipt, the Audit Committee or the Board of Directors, with the exception of any committee members who are the subject of the complaint or allegation, shall evaluate whether a complaint or allegation constitutes a Violation and, if so, shall determine whether the Designated Person or the Audit Committee or Board of Directors itself should conduct an investigation of such Violation.

2. The Designated Person is required to report to the full Audit Committee or Board of Directors at least annually regarding complaints and allegations reported to him/her.

**ARTICLE V**  
**INVESTIGATIONS**

1. If the Audit Committee or, if none, the Board of Directors determines that the Designated Person should investigate a Violation, it shall notify him or her of that conclusion in writing. The Designated Person shall promptly investigate the matter and report its results and recommendations in writing to the Audit Committee or the Board of Directors. The Designated Person shall be free in his or her discretion to interview employees, review all relevant LSSNY documents, and engage outside auditors, counsel, or other experts, as appropriate, to assist in the investigation and analysis of the results.

2. If the Audit Committee or the Board of Directors determines that it should investigate a Violation, it shall promptly determine what professional assistance, if any, it needs to conduct the investigation. The Audit Committee or Board of Directors shall be free in its discretion to interview employees, review all relevant LSSNY documents, and engage outside auditors, counsel, or other experts, as appropriate, to assist in the investigation and analysis of the results.

3. Upon completion of an investigation, the Designated Person or Audit Committee or Board of Directors, as applicable, will make recommendations for any proper corrective and disciplinary actions, up to and including termination of employment, and if necessary, reports to the appropriate government authorities. Such recommendations will be presented to the Board of Directors by the Audit Committee or Designated Person. The Board of Directors shall take the necessary action as recommended.

**ARTICLE VI**  
**RECORDS**

LSSNY will retain on a strictly confidential basis for a period of seven years (or otherwise as required under LSSNY's record retention policy in effect from time to time) all records relating to any complaint and to the investigation and resolution thereof. All such records will be considered privileged and confidential to LSSNY.

**ARTICLE VII**  
**DISTRIBUTION OF POLICY**

This Policy shall be distributed to all directors, officers, employees and to volunteers who provide substantial services to LSSNY within a reasonable period after their election, appointment or hiring.

The Board of Directors of LSSNY adopted this Whistleblower Policy this 17th day of June, 2014.

**ACKNOWLEDGEMENT OF  
LUTHERAN SOCIAL SERVICES OF NEW YORK  
FAMILY OF ORGANIZATIONS<sup>2</sup>  
WHISTLEBLOWER POLICY**

The Lutheran Social Services of New York Family of Organizations, which includes any entity controlled by, in control of, or under common control with Lutheran Social Services of New York, Inc. (together, "LSSNY") has adopted a Whistleblower Policy as of June 17, 2014. In that context, I, as a director, employee or volunteer of LSSNY, attest to the following:

- I have received a copy of LSSNY's Whistleblower Policy;
  
- I have read and understand LSSNY's Whistleblower Policy; and
  
- I agree to abide by the requirements and procedures set forth in LSSNY's Whistleblower Policy.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_

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