

# Yeshiva University Whistleblower Policy

## Introduction

Ethics and integrity are among the core values of Yeshiva University. We expect our Trustees, officers, faculty, employees, independent contractors, and volunteers to fulfill their duties and responsibilities to Yeshiva University with integrity and in full compliance with applicable laws and regulations and Yeshiva University's own operating policies and procedures. To that end, Yeshiva University has adopted this Whistleblower Policy (this "Policy") to protect Protected Persons from Retaliatory Action for engaging in Protected Activity (as such terms are defined below).

It is the policy of Yeshiva University to encourage Protected Persons to engage in Protected Activity.

## Protected Persons and Protected Activity

For purposes of this Policy, Protected Persons are defined as all officers, faculty, employees, former employees, and independent contractors of Yeshiva University.

A Protected Person is deemed to be engaged in Protected Activity, regardless of whether or not it is within the scope of the Protected Person's job duties, when the Protected Person does any of the following:

- (a) discloses, or threatens to disclose, to a supervisor or to a public body an activity, policy, or practice of Yeshiva University that the Protected Person reasonably believes is in violation of the law, rule, or regulation, or that the Protected Person reasonably believes poses a substantial and specific danger to the public health or safety; or
- (b) provides information to, or testifies before, any public body conducting an investigation, hearing, or inquiry into any such activity, policy, or practice by Yeshiva University; or
- (c) objects to, or refuses to participate in, any such activity, policy, or practice.

A "law, rule, or regulation" is defined as (i) any duly enacted federal, state, or local statute, ordinance, or executive order; (ii) any rule or regulation promulgated pursuant to such statute, ordinance, or executive order; or (iii) any judicial or administrative decision, ruling, or order.

A "Supervisor" is defined as any individual within Yeshiva University who has the authority to direct and control the work performance of the Protected Person, or who has managerial authority to take corrective action regarding the violation of the law, rule, or regulation of which the Protected Person complains.

A "public body" is defined to include (i) the U.S. Congress, any state legislature, or any elected local governmental body, or any member or employee thereof; (ii) any federal, state, or local

court, or any member or employee thereof, or any grand or petit jury; (iii) any federal, state, or local regulatory, administrative, or public agency or authority, or instrumentality thereof; (iv) any federal, state, or local law enforcement agency, prosecutorial office, or police or peace officer; (v) any federal, state, or local department of an executive branch of government; or (vi) any division, board, bureau, office, committee, or commission of any of the public bodies described above in (i) through (v).

### **Retaliatory Action Is Prohibited**

Any Protected Person who engaged in Protected Activity will be protected from Retaliatory Action, which is defined as any adverse action taken by Yeshiva University, or an agent of Yeshiva University, to discharge, threaten, penalize, or in any other manner discriminate against any Protected Person who is engaging in Protected Activity, including:

- (i) adverse employment actions or threats to take such adverse employment actions against a Protected Person in the terms of conditions of employment, including but not limited to discharge, suspension, or demotion;
- (ii) actions or threats to take such actions that would adversely impact a Protected Person's current or future employment; or
- (iii) threatening to contact, or contacting, United States immigration authorities, or otherwise reporting, or threatening to report, a Protected Person's suspected citizenship or immigration status, or the suspected citizenship or immigration status of a Protected Person's family or household member.

Any Trustee, officer, faculty, employee, independent contractor, or volunteer who retaliates against a Protected Person because such person has engaged in a Protected Activity in good faith is subject to discipline, up to and including termination of employment. This Policy is intended to encourage and enable Protected Persons to raise legitimate concerns.

The protection against Retaliatory Action pertaining to disclosure to a public body described above in clause (a) under Protected Persons and Protected Activity shall not apply to an individual who makes such disclosure to a public body unless (prior to such disclosure) the individual (i) has made a good faith effort to notify Yeshiva University by bringing the activity, policy, or practice to the attention of a supervisor of Yeshiva University and (ii) has afforded Yeshiva University a reasonable opportunity to correct such activity, policy, or practice. Such notification of Yeshiva University shall not be required where:

- (a) there is an imminent and serious danger to the public health or safety;
- (b) the individual reasonably believes that reporting to the supervisor would result in a destruction of evidence or other concealment of the activity, policy, or practice;
- (c) such activity, policy or practice could reasonably be expected to lead to endangering the welfare of a minor;

- (d) the individual reasonably believes that reporting to the supervisor would result in physical harm to the individual or any other person; or
- (e) the individual reasonably believes that the supervisor is already aware of the activity, policy, or practice and will not correct such activity, policy, or practice.

Notwithstanding anything contained herein to the contrary, this Policy is not an employment contract and does not modify the employment relationship between Yeshiva University and its employees, nor does it change the fact that employees of Yeshiva University are employees at will.

Nothing contained herein is intended to provide any Protected Person with additional rights or causes of action, other than as provided by law.

### **Reporting Process**

Any activity, policy, or practice of Yeshiva University that any individual reasonably believes is in violation of the law, rule, or regulation, or that the individual reasonably believes poses a substantial and specific danger to the public health or safety, should be reported to any Supervisor at Yeshiva University, or can be reported directly to the Director of Internal Audit (the “IA Director”) by calling 866-447-5052 or via the web at <https://secure.ethicspoint.com/domain/media/en/gui/77502/index.html>. The IA Director is responsible for investigating, or supervising the investigation, of all such reports. Upon completion of the investigation, the results will be forwarded to the University’s General Counsel and, if applicable, to the University’s Chief Financial Officer, and any corrective action will be taken if warranted by the investigation. Any questions with regard to the scope, interpretation, or operation of this Policy should also be directed to the IA Director. The IA Director also shall report to the Audit Committee on material fraud allegations, and such other material allegations as appropriate.

The General Counsel, together with the Chief Financial Officer, shall address all reports regarding corporate accounting practices, internal controls, or auditing (“Accounting Concerns”). The IA Director shall immediately notify the General Counsel and the Chief Financial Officer of any Accounting Concern and shall work with them until its resolution. Promptly upon receipt, the General Counsel, together with the Chief Financial Officer, shall evaluate whether a reported activity constitutes an Accounting Concern and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. Each of the General Counsel and the Chief Financial Officer will be free in its sole discretion to engage outside auditors, counsel, or other experts to assist in the investigation and in the analysis of results. In the event that the General Counsel and/or the Chief Financial Officer are the subject of the reported activity, the IA Director shall instead report the allegation to the University’s Audit Committee and work with them on the resolution.

The IA Director may delegate the responsibility to investigate a reported activity, whether an Accounting Concern or otherwise, to one or more employees of Yeshiva University, or to any

other individual, including persons not employed by Yeshiva University, selected by the IA Director; provided that the IA Director may not delegate such responsibility to any employee or other individual who is the subject of the reported activity, or in a manner that would compromise either the identity of an employee who made the report anonymously or the confidentiality of the complaint or resulting investigation. Notwithstanding anything herein to the contrary, the scope, manner, and parameters of any investigation shall be determined by the General Counsel in its sole discretion, and Yeshiva University and its employees shall cooperate as necessary in connection with any such investigation.

### **Acting in Good Faith**

Anyone reporting an activity, policy, or practice of Yeshiva University that the individual reasonably believes is in violation of the law, rule, or regulation, or that the individual reasonably believes poses a substantial and specific danger to the public health or safety, must be acting in good faith and have reasonable grounds for believing the information disclosed indicates that a violation exists or that there is a substantial and specific danger to the public health or safety. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense leading to disciplinary action up to and including termination of employment.

### **Confidentiality**

Internal reports may be submitted on a confidential basis by the individual or may be submitted anonymously. Such reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **Handling of Reported Activity**

The IA Director will promptly acknowledge receipt of each report, but only to the extent the reporting person's identity is disclosed or a return address is provided. All reports will be promptly investigated by the IA Director. The resolution of any such investigation will be within the sole discretion of the General Counsel, and appropriate corrective action will be taken as determined by the General Counsel if warranted by the investigation.

### **Reporting Other Violations**

To the extent not considered Protected Activity under this Policy, violations of Yeshiva University's human resources policies, problems with co-workers or managers, or issues related to alleged employment discrimination or sexual or any other form of unlawful harassment should be reported pursuant to the personnel policies and procedures that are applicable to such matters.

**Distribution**

Yeshiva University will distribute a copy of this Policy to all officers, faculty, employees, and independent contractors who provide substantial services to Yeshiva University, and post a copy on its website.

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