THE GATEWAY SCHOOL OF NEW YORK
GSNY PROPERTIES, INC.

WHISTLEBLOWER POLICY
Revised November 2014 - Adopted December 2014
Revised January 2022 – Adopted February 24, 2022

General Policy
The Gateway School of New York and GSNY Properties, Inc. (affiliated corporations, referred to collectively herein as the “Corporations” and individually as a “Corporation”) require trustees, directors, officers, employees, independent contractors, and volunteers to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Corporations, we are committed to practicing honesty and integrity in fulfilling our responsibilities and to complying with all applicable laws, regulations and corporate policies of the Corporations. In this spirit, the Corporations encourage trustees, officers, employees and volunteers who provide substantial services to identify any instances in which these standards may be compromised.

This Whistleblower Policy (the "Policy") has been established to provide a means for trustees, directors, officers, current and former employees, independent contractors, and volunteers of the Corporations to raise concerns reasonably or otherwise in good faith about conduct by or within the Corporations that is or appears to be illegal, fraudulent, dishonest, unethical or in violation of any adopted policy of the Corporations (a "Suspected Violation"). A “Whistleblower” is the trustee, director, officer, current or former employee, independent contractor or volunteer reporting such Suspected Violation pursuant to this Policy.

The internal controls and operating procedures of the Corporations are intended to detect and deter improper activities. However, even the best systems of control cannot provide absolute safeguards against intentional and unintentional violations.

Examples of Suspected Violations that should be reported under this Policy include, but are not limited to, violations of federal, state and local statutes, ordinances, executive orders, rules, regulations, judicial or administrative decisions, rulings or orders; fraudulent financial reporting or actions that may lead to such fraudulent reporting; providing false information to or withholding material information from the Corporations, the agencies which fund the Corporations, a government oversight entity or either of the Corporation’s auditors; destroying, altering, concealing or falsifying a document, or attempting to do so, with the intent to impair the availability of the document for use in an official proceeding; or planning, facilitating or concealing any of the above. This is not intended to be an exhaustive list but rather a guide to the types of improper behavior covered by this Policy. In addition to actions which have been taken by others that the Whistleblower believes to be subject to reporting, actions which have not been taken, and which the Whistleblower believes are required to be taken to be in compliance with laws or corporate policies adopted by the Corporations, are also within the scope of this Policy. Violations of personnel policies may be
reported in accordance with the Corporation’s personnel manual, or under the Whistleblower Policy.

The Corporations comply with the “Americans with Disabilities Act” and applicable state and local laws providing for nondiscrimination in employment against qualified individuals. Violations of this and other employment policies, as set forth in the personnel manuals of the Corporations are subject to the Whistleblower Policy. Employees who believe that because of a disability they need a reasonable accommodation to perform the essential functions of their job should provide a medical report to the Human Resources Director or Head of School, and/or their direct supervisor.

No individual, including current and former employees and independent contractors, employees of independent contractors, trustees, directors, officers, and volunteers, shall suffer intimidation, harassment, discrimination, retaliation,¹ or adverse employment consequences for making report of a Suspected Violation reasonably or otherwise in good faith (whether pursuant to this policy or otherwise in a manner which is protected under Section 740 of the New York State Labor Law) or for their participation in any internal or governmental investigation of a report of Covered Conduct. Retaliation against any person on one or both of these bases is a violation of this policy, and anyone who so retaliates is subject to disciplinary action, up to and including termination of employment.

**Reporting Responsibility**

All trustees, directors, officers, employees, independent contractors, and volunteers are covered under this Policy and it is the responsibility of all trustees, directors, officers, employees, independent contractors, and volunteers to comply with this Policy and to report Suspected Violations in accordance with the procedures set forth in this Policy, except as otherwise provided in Section 740 of the New York State Labor Law. The individuals believed to be responsible for such Suspected Violations may be trustees, directors, officers, employees, independent contractors, volunteers, auditors, vendors or other third parties.

**Oversight**

The Corporation’s Audit Committee shall serve as the “Compliance Committee” to oversee the adoption of, implementation of, and compliance with this policy in accordance with the procedures contained herein. If at any time such Audit Committee shall not exist, then the Board shall either assign this oversight responsibility to another Committee of the Board or to the Board itself, provided that no trustee who is an employee of the Corporation may deliberate or vote on matters relating to the administration of this Whistleblower Policy. Unless otherwise indicated, any reference in this policy to the “Compliance Committee” shall be interpreted as a reference to the Audit Committee, such other committee or the Board, as the case may be.

¹ New York law includes among prohibited retaliatory actions the following, without limitation: (i) adverse employment actions or threats to take such adverse employment actions against an employee 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 former employee’s current or future employment; or (iii) threatening to contact or contacting United States immigration authorities or otherwise reporting or threatening to report an employee's suspected citizenship or immigration status or the suspected citizenship or immigration status of an employee's family or household member, as defined in subdivision two of section four hundred fifty-nine-a of the social services law, to a federal, state, or local agency.
The Compliance Officer (the “Compliance Officer”) shall be appointed annually and will be an employee, trustee or officer of the Corporation. The Compliance Officer will be responsible for administering this Policy, investigating reported complaints, overseeing the resolution of all reported complaints concerning Suspected Violations, and reporting to the Compliance Committee and Board. Actual investigations may be delegated to specific employees or third parties as appropriate.

**Procedure for Reporting Suspected Violations**

Any person may report a Suspected Violation (each such report, a “Report”), either in written or oral form. The Report submitted by the Whistleblower should include any information and documentation available to support a reasonable or otherwise good faith basis for the allegation(s) and to assist in investigating the Report.

Reports of Suspected Violations may be made anonymously. Anonymous Reports should be detailed to the greatest extent possible because follow up questions may not be possible, making the investigation and resolution of such Reports difficult. Anonymous reporting is permitted but discouraged because it makes a Report more difficult to investigate and resolve.

Whistleblowers should direct all Reports, either in written or oral form, to the Compliance Officer. If the Compliance Officer is the subject of the Report or a Whistleblower is not comfortable making a Report concerning a Suspected Violation to the Compliance Officer or is unsatisfied with the response, the Whistleblower is encouraged to speak instead with his or her supervisor or anyone in management with whom he or she is comfortable. In such case, the manager to whom such Suspected Violation is reported shall in turn report such Suspected Violation to the Compliance Officer, unless the Compliance Officer is the subject of the Report, in which case the manager shall submit the Report to the Audit Committee. If the Compliance Officer is the subject of the Report, the Audit Committee shall designate someone to act in the place of the Compliance Officer and all references to the Compliance Officer in this Policy with respect to such Report shall be applicable to such designee. The Report prepared by such designee shall include a statement as to whether such Suspected Violation was reported first to the Compliance Officer; if it was not, the Report shall indicate why the Suspected Violation was not reported to the Compliance Officer. The person receiving a report under this Policy shall be referred to as the “Recipient.”

Although the Whistleblower is not expected to prove the truth of the allegation(s) asserted in the Report, she or he must demonstrate reasonable or good faith grounds for concern. No investigation will be made of unspecified wrongdoing or broad allegations. The Whistleblower is not responsible for investigating the activity or for determining fault or corrective measures.

**Confidentiality**

All Reports may be submitted on a confidential basis. Any investigation will be conducted in a manner that conceals and protects the Whistleblower’s identity to the greatest extent practicable given legal requirements, consistent with the need to conduct a fair and adequate investigation and take necessary corrective action. Information relating to a Report shall be provided only to those with a need to know so that effective investigation or other action can be taken. In appropriate cases, and without limitation, the investigation documents will be shared with law enforcement personnel. Disclosure of reports to individuals not involved in the investigation shall be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal, termination or civil lawsuits.
Procedure for Handling of Reported Violations

Unless the Report is submitted anonymously or there are overriding legal or public interest concerns, the Whistleblower generally will be provided timely acknowledgement of receipt of his or her Report.

All Reports (other than those that contain only unspecified allegations of wrongdoing or set forth no reasonable or good faith grounds for a belief that the information disclosed may indicate a Suspected Violation) will be promptly investigated by or under the direction of the Compliance Officer, and appropriate corrective action will be taken if warranted by the investigation. The Compliance Officer may resolve any complaint without consulting others, discuss such complaint with the Audit Committee, any other Board committees or the Board of the Corporation which is the site of the Suspected Violation before taking action or refer the matter to the Audit Committee or the full Board for action, depending on the Compliance Officer’s determination of the seriousness or severity of the complaint.

The Audit Committee also shall have authority to investigate a Report of a Suspected Violation raised in accordance with this policy if it deems it appropriate and, in consultation with the Boards if necessary, may retain outside legal counsel, accountants, private investigators, or any other resource that the Audit Committee reasonably believes is necessary to conduct a full and complete investigation of the Report.

Any person who is the subject of a Report under this policy shall not be present at or participate in any deliberation, voting or other decision-making on any matter relating to such Report, provided that nothing shall prohibit the Reviewing Authorities from requesting that the person who is the subject of the report present information as background or answer questions prior to such decision-making.

The Compliance Officer shall provide to the Audit Committee on at least a quarterly basis a written report identifying all Reports under this Policy during the preceding quarter or indicating that no such Reports were reported. The Compliance Officer is required to report to the full Board at least annually regarding such Reports. Records of all Reports shall be maintained in accordance with the Corporations’ document retention policies.

Following investigation, the Corporation as to which the Suspected Violation is most directly relevant will take appropriate remedial and disciplinary action as it deems justified by the circumstances, including, but not limited to, terminating employment, board membership or volunteer status, seeking restitution, removal from office, or making a referral to law enforcement for possible criminal prosecution.

Acting in Good Faith
Anyone filing a Report concerning a Suspected Violation must have reasonable or otherwise good faith grounds for believing the information disclosed may indicate a Suspected Violation. Any allegations that prove to have been made maliciously or with knowledge of their falsehood will be viewed as a serious disciplinary offense.

No Retaliation
No trustee, director, officer, current or former employee, independent contractor or volunteer of the Corporations who reasonably or otherwise in good faith reports any Suspected Violation (whether reported to the Corporations, agents or auditors or to any law enforcement officials, government or regulatory agency), or who cooperates with an
investigation of a Report (whether conducted by the Corporations, agents or auditors or by any law enforcement officials, government or regulatory agency), shall suffer intimidation, harassment, discrimination, or other retaliation or, in the case of an employee, adverse employment consequences, for reporting under the Whistleblower Policy. Any person who retaliates against someone who has reported a Suspected Violation is subject to appropriate discipline and corrective action, up to and including termination of employment in the case of an employee.

A Whistleblower's right to protection under this Policy does not provide him or her with immunity for participating or being complicit in the Suspected Violation that is the subject of the Report or ensuing investigations.

**Distribution of the Policy**

This policy shall be posted on the Corporation's website and/or at the Corporation's offices in a conspicuous location accessible to trustees, directors, officers, employees, independent contractors, and volunteers. Notification regarding the rights provided under Section 740 of the New York State Labor Law (effective January 26, 2022), which is annexed hereto as Appendix “A” shall be included with such posting, and shall also be posted conspicuously in easily accessible and well-lighted places customarily frequented by employees and applicants for employment at the Corporation. In the event Section 740 of the New York State Labor Law is amended, supplemented, or replaced at any time or from time to time, this policy shall automatically be deemed amended to refer to such amendments, supplements, or replacements without any need for an amendment to this policy, and such amendments, supplements, or replacements shall be annexed hereto as Appendix “A” in place of the statutory provisions which are so amended, supplemented, or replaced.

Any questions, concerns or suggestions regarding this Policy also should be addressed directly to the Compliance Officer.

Adopted by the Corporations’ Board of Trustees and Board of Directors on February 24, 2022.

**Compliance Officer:**
Judy Cohen  
Director of Human Resources  
The Gateway School of New York  
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Appendix A
(Effective: January 26, 2022)

New York State Labor Law
§ 740. Retaliatory action by employers; prohibition

1. Definitions. For purposes of this section, unless the context specifically indicates otherwise:

(a) “Employee” means an individual who performs services for and under the control and direction of an employer for wages or other remuneration, including former employees, or natural persons employed as independent contractors to carry out work in furtherance of an employer’s business enterprise who are not themselves employers.

(b) “Employer” means any person, firm, partnership, institution, corporation, or association that employs one or more employees.

(c) “Law, rule or regulation” includes: (i) any duly enacted federal, state or local statute or ordinance or executive order; (ii) any rule or regulation promulgated pursuant to such statute or ordinance or executive order; or (iii) any judicial or administrative decision, ruling or order.

(d) “Public body” includes the following:

(i) the United States 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 in subparagraphs (i) through (v) of this paragraph.

(e) “Retaliatory action” means an adverse action taken by an employer or his or her agent to discharge, threaten, penalize, or in any other manner discriminate against any employee or former employee exercising his or her rights under this section, including (i) adverse employment actions or threats to take such adverse employment actions against an employee 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 former employee’s current or future employment; or (iii) threatening to contact or
contacting United States immigration authorities or otherwise reporting or threatening to report an employee’s suspected citizenship or immigration status or the suspected citizenship or immigration status of an employee’s family or household member, as defined in subdivision two of section four hundred fifty-nine-a of the social services law, to a federal, state, or local agency.

(f) “Supervisor” means any individual within an employer’s organization who has the authority to direct and control the work performance of the affected employee; or who has managerial authority to take corrective action regarding the violation of the law, rule or regulation of which the employee complains.

2. Prohibitions. An employer shall not take any retaliatory action against an employee, whether or not within the scope of the employee’s job duties, because such employee 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 the employer that the employee reasonably believes is in violation of law, rule or regulation or that the employee reasonably believes poses a substantial and specific danger to the public health or safety;

(b) provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into any such activity, policy or practice by such employer; or

(c) objects to, or refuses to participate in any such activity, policy or practice.

3. Application. The protection against retaliatory action provided by paragraph (a) of subdivision two of this section pertaining to disclosure to a public body shall not apply to an employee who makes such disclosure to a public body unless the employee has made a good faith effort to notify his or her employer by bringing the activity, policy or practice to the attention of a supervisor of the employer and has afforded such employer a reasonable opportunity to correct such activity, policy or practice. Such employer notification shall not be required where: (a) there is an imminent and serious danger to the public health or safety; (b) the employee 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 employee reasonably believes that reporting to the supervisor would result in physical harm to the employee or any other person; or (e) the employee reasonably believes that the supervisor is already aware of the activity, policy or practice and will not correct such activity, policy or practice.

4. Violation; remedy.

(a) An employee who has been the subject of a retaliatory action in violation of this section may institute a civil action in a court of competent jurisdiction for relief as set forth in subdivision five of this section within two years after the alleged retaliatory action was taken.
(b) Any action authorized by this section may be brought in the county in which the alleged retaliatory action occurred, in the county in which the complainant resides, or in the county in which the employer has its principal place of business. In any such action, the parties shall be entitled to a jury trial.

(c) It shall be a defense to any action brought pursuant to this section that the retaliatory action was predicated upon grounds other than the employee’s exercise of any rights protected by this section.

5. Relief. In any action brought pursuant to subdivision four of this section, the court may order relief as follows:

(a) an injunction to restrain continued violation of this section;

(b) the reinstatement of the employee to the same position held before the retaliatory action, or to an equivalent position, or front pay in lieu thereof;

(c) the reinstatement of full fringe benefits and seniority rights;

(d) the compensation for lost wages, benefits and other remuneration;

(e) the payment by the employer of reasonable costs, disbursements, and attorney’s fees;

(f) a civil penalty of an amount not to exceed ten thousand dollars; and/or

(g) the payment by the employer of punitive damages, if the violation was willful, malicious or wanton.

6. Employer relief. A court, in its discretion, may also order that reasonable attorneys’ fees and court costs and disbursements be awarded to an employer if the court determines that an action brought by an employee under this section was without basis in law or in fact.

7. Existing rights. Nothing in this section shall be deemed to diminish the rights, privileges, or remedies of any employee under any other law or regulation or under any collective bargaining agreement or employment contract.

8. Publication. Every employer shall inform employees of their protections, rights and obligations under this section, by posting a notice thereof. Such notices shall be posted conspicuously in easily accessible and well-lighted places customarily frequented by employees and applicants for employment.

Credits