

**WHISTLEBLOWER POLICY**  
**OF THE**  
**BUFFALO NIAGARA CONVENTION CENTER MANAGEMENT CORP.**

**(Adopted as of July 1, 2014)**

The Buffalo Niagara Convention Center Management Corp. ("BNCCMC") is committed to upholding the highest standards of ethical, moral and legal business conduct, and transparency through open communication. Accordingly, all board directors, officers, employees and volunteers are required to comply with applicable federal, state and local laws, and must faithfully implement and adhere to BNCCMC's own policies and procedures in conducting their duties and responsibilities.

This policy provides an avenue for all board directors, officers, employees and volunteers to report any suspected or actual conduct contrary to these standards without the fear of intimidation, harassment, discrimination or retaliation.

**ARTICLE I**  
**General Policy**

Section 1.1. Whistleblower Protection. No director, officer, employee or volunteer of BNCCMC who in good faith reports any action or suspected action taken by or within BNCCMC that is illegal, fraudulent or in violation of any adopted policy of BNCCMC shall suffer intimidation, harassment, discrimination or other retaliation, or in the case of employees, adverse employment consequences.

Section 1.2. Duty to Report. All directors, officers, employees and volunteers of BNCCMC are expected to act in accordance with all applicable laws and regulations and with the policies of BNCCMC at all times, and to assist in ensuring that BNCCMC conducts its business and affairs accordingly. Therefore, each director, officer, employee and volunteer of BNCCMC who has engaged in, or who reasonably suspects any other director, officer, employee, or volunteer of engaging in, any violation or suspected violation of laws or corporate policies, has an obligation to report such activity in accordance with the procedures set forth in Article III as soon as possible.

Section 1.3. Distribution of Policy. A copy of this Whistleblower Policy shall be distributed to all directors, officers, employees and to volunteers who provide substantial services to BNCCMC at the time of appointment or hiring and annually thereafter.

Section 1.4. Discipline for Retaliatory Conduct. Retaliation is a serious violation of this policy and should be reported immediately to the Compliance Officer. Depending on the nature and seriousness of the offense, BNCCMC will impose appropriate discipline against any director, officer or employee found to have engaged in any form of retaliatory conduct against an

individual reporting suspected or actual wrongful action(s) in accordance with this policy, up to and including dismissal or termination. Volunteers that engage in any such conduct will not be permitted to volunteer in BNCCMC activities.

Section 1.5 Good Faith Reporting. Any director, officer, employee or volunteer who files a report concerning a violation or suspected violation must do so in good faith and have reasonable grounds for believing the information in the report indicates a violation under this policy. BNCCMC will impose appropriate discipline against any director, officer or employee found to have knowingly made a report/complaint in bad faith, up to and including dismissal or termination. This includes, but is not limited to, giving false information or making a report in retaliation. Volunteers that engage in any such conduct will not be permitted to volunteer in BNCCMC activities.

## **ARTICLE II** **Oversight**

Section 2.1. Oversight Responsibility. The Finance and Audit Committee shall oversee the adoption of, implementation of, and compliance with this Whistleblower Policy. If no such Finance and Audit Committee exists, then the Board shall assign this oversight responsibility to another Committee of the Board comprised solely of Independent Members, as defined in the Public Authorities Law, or to the Board. Only directors who qualify as Independent Members may deliberate and vote on matters pertaining to this Policy.

Section 2.2. Compliance Officer. The Compliance Officer shall be the Chair of the Finance and Audit Committee, or if there is no such Finance and Audit Committee, the Chair of another designated committee or Chair of the Board. Should the Compliance Officer be the subject of the report, then the Board shall appoint another member of the Board to perform the Compliance Officer's role regarding the allegations. The Compliance Officer shall be responsible for administering the Whistleblower Policy, overseeing an investigation, and reporting to the Finance and Audit Committee. The Compliance Officer shall report to the Board at least annually on compliance activity.

## **ARTICLE III** **Reporting Procedures**

Section 3.1. Reporting Violations or Suspected Violations.

(A) Employees & Volunteers. Employees and volunteers of the Corporation shall report violations or suspected violations to the Executive Director. Alternatively, the report may be made to BNCCMC's Chair of the Board or Compliance Officer. Regardless of the course of reporting, all reports received from employees or volunteers, including the completed Whistleblower Disclosure Statement, shall be forwarded to the Compliance Officer. In the event the violation or suspected violation may be best addressed in accordance with an existing BNCCMC policy or procedure at the administrative level, the Executive Director shall, in consultation with the Compliance Officer, direct that the investigation and resolution of the

report proceed in accordance with such policy or procedure, rather than the procedures set forth in this Article III. To the extent a report is addressed under an existing BNCCMC policy or procedure, rather than this Whistleblower Policy, the Executive Director shall report the resolution and/or corrective action taken in response to the report to the Compliance Officer, at least annually.

(B) Directors & Officers. Directors and officers of BNCCMC shall report violations or suspected violations to the Compliance Officer.

(C) Manner of Reporting. Directors, officers, employees and volunteers may provide a report in person, in writing, or by electronic mail. Written reports by mail or electronic mail shall be made on the *Whistleblower Disclosure Statement* attached as Appendix A. For reports made in person, the Compliance Officer, Chair of the Board, or other person receiving the report shall record the information reported on a Whistleblower Disclosure Statement. With the exception of a person's report of his or her own violation, the reporter shall not be required to provide his or her name on said form. However, anonymous reports must include sufficient information, including but not limited to, the name of the person against whom the report is being made, the date of the incident, and a description of the incident, in order that an investigation can be conducted.

Section 3.2. Handling Reports. The Finance and Audit Committee shall provide the reporter a timely acknowledgement of receipt of the report, whether submitted in person, electronically, or otherwise. All reports submitted will be placed on the agenda for the next scheduled meeting of the Finance and Audit Committee. An appropriate investigation will be undertaken by the Finance and Audit Committee, or legal counsel or other designee if deemed appropriate by the Finance and Audit Committee. A report summarizing the findings will be given to the reporter within 10 business days of the Finance and Audit Committee's meeting, if a name is provided on the *Whistleblower Reporting Form*. If more than 10 business days from the date of the Finance and Audit Committee's meeting are needed to complete a thorough investigation, the reporter will be notified in writing of an estimated date when the investigation will be completed.

Section 3.3. Results of Investigation. If the investigation establishes that a violation of law, external regulation or BNCCMC policy has occurred, then the Finance and Audit Committee shall determine the appropriate action based upon law and BNCCMC policy and make a recommendation to the Board of Directors. Civil or criminal prosecution will be pursued when warranted. If the investigation establishes that no violation of law, external regulation or BNCCMC policy has occurred, then the Finance and Audit Committee shall report its findings and determination. The investigation is closed when the Compliance Officer has deemed the investigation is complete and the Finance and Audit Committee has approved a recommendation for a resolution and/or corrective action to the Board.

Section 3.4. Documentation. The Compliance Officer shall document the investigation and explain the rationale for any recommended resolution and/or corrective action. All documentation relating to the investigation, including the *Whistleblower Reporting Form*, and

the resolution and/or corrective action taken shall remain in BNCCMC's records in the Human Resources Department and/or Board records for at least five years.

Section 3.5. Confidentiality. All violations or suspected violations may be submitted on a confidential or anonymous basis. Reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and prevent or correct suspected action(s). The Compliance Officer shall disclose information relating to a report with those who have a need to know so that the Finance and Audit Committee can conduct an effective investigation and determine what action to take based on the results of any such investigation. In appropriate cases, 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.

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**CONFIDENTIAL**

**BUFFALO NIAGARA CONVENTION CENTER MANAGEMENT CORP.**

**WHISTLEBLOWER REPORTING FORM**

Date of Report: \_\_\_\_\_

<b>REPORTER'S CONTACT INFORMATION: <i>Not required if being submitted anonymously</i></b>	
Name	Position/Title
Dept/Location	Work #
Home Address	Home/cell #
Best time to reach you	Email
Preferable method of communication:	

<b>PERSON AGAINST WHOM THE REPORT OF ACTUAL OR SUSPECTED WRONGFUL CONDUCT IS BEING MADE: <i>If more than one, please complete additional form(s).</i></b>	
Name	Position/Title
Dept/Location (if applicable)	Phone # (if known)

<b>WITNESS(ES) TO ACTUAL OR SUSPECTED WRONGFUL CONDUCT: <i>Attach additional sheets if necessary.</i></b>	
Name	Position/Title
Dept/Location	Phone # (if known)
Name	Position/Title
Dept/Location	Phone # (if known)

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The Whistleblower Reporting Form provides an avenue for all directors, officers, employees and volunteers to report actual or suspected wrongful conduct without fear of retaliation. Please refer to the Whistleblower Policy for additional information.

