



Young Audiences of New Jersey, Inc. Whistleblower Policy

SCOPE

This policy applies to all employees of Young Audiences of New Jersey, Inc. (herein the “YA”), including part time, temporary and contract employees.

PURPOSE

YA is committed to the highest possible standards of ethical, moral and legal business conduct. In line with this commitment and the YA’s commitment to open communication, this policy aims to provide both an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization when concerns are raised in good faith.

POLICY

The whistle blowing policy is intended to cover serious concerns that could have a large impact on the YA. YA encourages employees to ask questions, voice concerns and make appropriate suggestions regarding the business practices of the YA. Employees are expected to report promptly to the President & CEO of YA or Chair of the Board of Trustees actions that:

- May lead to incorrect financial reporting;
- Are unlawful;
- Are not in line with YA policy; or
- Otherwise amount to serious improper conduct.

In the event that the employee finds it difficult to report his or her concerns to the President & CEO of YA or Chair of the Board of Trustees, the employee can report it directly to the Chair of the Finance Committee.

SAFEGUARDS

Harassment or Victimization of the Complainant Will Not Be Tolerated

Retaliation in any form against someone who exercises his or her right to make a complaint under this policy or against any individual who provides information related to any such complaint is strictly prohibited, and will in itself constitute cause for appropriate disciplinary action. No complainant or individual who provides information related to a complaint under this policy shall be discharged, demoted, suspended, threatened, harassed or in any other manner discriminated against for exercising his or her right to make a complaint under this policy.

Persons accused under this policy will be warned that any form of retaliation taken against an individual submitting a complaint or participating in the investigation of a complaint will be grounds for disciplinary action, including termination of employment.

Confidentiality

Every effort will be made to protect the complainant's identity. However, the preservation of anonymity and confidentiality may not be practical, depending on the circumstances. For example, investigations of significant complaints typically necessitate revealing to others information about the complaint and complainant. Similarly, disclosure can result from government investigations and litigation.

Anonymous Allegations

The policy encourages employees to put their names to complaints or allegations under this policy because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Malicious Allegations

Malicious allegations, including but not limited to allegations made with a willful disregard for the truth, may result in disciplinary action against the complainant, up to and including termination.

PROCEDURE

Process For Raising A Concern: Reporting

This policy is intended to be used to report serious and sensitive issues, including concerns relating to financial reporting, unethical or illegal conduct, and conduct that violates YA policy. Employees with such concerns should provide a written or oral report detailing their concern(s) to either the President & CEO of YA or Chair of the Board of Trustees at the offices of YA.

In the event that the employee finds it difficult to report his or her concerns to the President & CEO of YA or Chair of the Board of Trustees, the employee can report it directly to the Chair of the Finance Committee.

Employment-related concerns should continue to be reported through the normal channels.

This Policy is intended to complement and supplement existing policies and legal requirements. No statement in this Policy is intended to authorize, or to prohibit disciplinary and/or legal action against a YA employee who knowingly discloses information recognized or designated as confidential under law. Where provisions exist elsewhere under law or YA policy governing information disclosure rights and obligations, and/or retaliation relative to such disclosures, those shall apply in lieu of those contained in this Policy.

Timing

The earlier a concern is expressed, the easier it is to take action.

Evidence

Although the complainant is not expected to prove the truth of an allegation, the complainant needs to demonstrate to the person contacted that there are sufficient grounds for concern.

Participation

All employees must cooperate fully with any and all investigations relating to a report under this Policy or to a potential violation of this Policy. Such cooperation shall include, without limitation, being accessible to answer questions, disclosing relevant information and generally aiding the investigation in any reasonable manner requested.

Failure to behave honestly, and failure to comply with the law and/or the YA's policies and internal controls, including cooperating fully with any and all investigations, may each result in disciplinary action, up to and including termination.

How The Complaint Will Be Handled

Upon receipt of a complaint, the President & CEO of YA or Chair of the Board of Trustees (depending upon the officer to whom the complaint is directed) shall immediately forward the complaint to the YA's Executive Committee for investigation and handling. To the extent that the complaint in any way involves allegations of wrongdoing or otherwise impacts a member of the Executive Committee, that committee member will not take part in the resulting investigation.

Initial Inquiries

Initial inquiries will be made by the Executive Committee to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved by agreed action without the need for investigation.

Report to Complainant

Whether a report is directed to the President & CEO of YA or to the Chair of the Board of Trustees, the complainant will receive the following information within a reasonable period of time following their complaint:

- Acknowledgment that the concern was received;
- A description of the manner in which the complaint will be handled;
- An estimate of the time that it will take for a final response;
- An indication of whether initial inquiries have been made; and
- An indication of whether further investigations will follow, and if not, why not.

Further Information

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the complainant or other employees.

Information

Subject to legal constraints the complainant will receive information about the outcome of any investigations.

Young Audiences reserves the right to modify or amend this policy at any time as it may deem necessary.

_____, 2016

Young Audiences of New Jersey, Inc.

Chair, Board of Trustees

President & CEO