

## **Essex County Estate Planning Council, Inc. Whistleblower Policy**

### **General**

Essex County Estate Planning Council, Inc. (the "Organization") subscribes to principles of ethics and conduct for its directors, officers and employees that require them to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

It is the responsibility of all directors, officers and employees to comply with these principles and to report violations or suspected violations in accordance with this Whistleblower Policy.

### **No Retaliation**

No director, officer or employee who in good faith reports a violation of ethical conduct shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. An officer or director who retaliates against someone who has reported a violation in good faith is subject to a review of ethical conduct by the Board of Directors and may be subject to actions for removal from the board. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside of the Organization.

### **Reporting Violations**

This policy establishes an open door mode of communication and suggests that employees and representatives of the Organization share their questions, concerns, suggestions or complaints with an appropriate supervisor, officer or director who can address them properly. In the case of employees, an employee's supervisor is in the best position to address an area of concern. However, if the employee is not comfortable speaking with their supervisor or is not satisfied with the supervisor's response, they are encouraged to speak with an officer or director. Supervisors are required to report suspected violations of ethical conduct to an officer or director, who shall take action to investigate reported violations. For suspected fraud, or when the employee is not satisfied or is uncomfortable with following the Organization's open door policy, individuals should contact an appropriate officer directly.

### **Compliance Responsibility**

The Executive Committee is responsible for investigating and resolving reported complaints and allegations concerning violations of ethical conduct. An exception to this authority shall be in the event an allegation is made against an officer or director, in which case an independent committee may, upon the recommendation of the Executive Committee, be established to investigate and resolve the complaint.

The Executive Committee shall advise the Board of Directors on compliance activity concerning such complaints at least annually.

### **Accounting and auditing Matters**

The Finance Committee shall address all reported concerns or complaints regarding accounting practices, internal controls or auditing. The Executive Committee shall immediately notify the Finance Committee of any such complaint and work with that committee until the matter is resolved.

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of ethical conduct must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. 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 offense. A malicious or knowingly false accuser cannot utilize this policy as a shield against other actions and remedies under law.

### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **Handling of Reported Violations**

An officer representing the Executive Committee will notify the complainant and acknowledge receipt of the reported violation or suspected violation within five (5) business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Corrective action may include internal remediation or referring the matter to appropriate civil or criminal authorities.