



Whistleblower Policy and Procedures

Purpose

It is the policy of Roosevelt Island Operating Corporation to afford certain protections to individuals who in good faith report violations of RIOC's Code of Ethics or other instances of potential wrongdoing within the Corporation. The Whistleblower Policy and Procedures set forth below are intended to encourage and enable employees to raise concerns in good faith within the Corporation and without fear of retaliation or adverse employment action.

Definitions

"Good Faith": Information concerning potential wrongdoing is disclosed in "good faith" when the individual making the disclosure reasonably believes such information to be true and reasonably believes that it constitutes potential wrongdoing.

"RIOC" or the "Corporation": Roosevelt Island Operating Corporation.

"RIOC Employee": For the purpose of this policy, all board members, and officers and staff employed at RIOC whether full-time, part-time, employed as independent contractors, employees on probation and temporary employees.

"Whistleblower": Any RIOC Employee (as defined herein) who in good faith discloses information concerning wrongdoing by another RIOC employee or concerning the business of the Corporation itself.

"Wrongdoing": Any alleged corruption, fraud, criminal or unethical activity, misconduct, waste, conflict of interest, intentional reporting of false or misleading information, or abuse of authority engaged in by a RIOC Employee (as defined herein) that relates to the Corporation.

"Personnel action": Any action affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement or evaluation of performance.

Section I: Reporting Wrongdoing

All RIOC Employees who discover or have knowledge of potential wrongdoing concerning board members, officers, or employees of RIOC; or a person having business dealings with RIOC; or concerning RIOC itself, shall report such activity in accordance with the following procedures:

- a) The RIOC Employee shall disclose any information concerning wrongdoing either orally or in a written report to their supervisor, or to RIOC's Ethics Officer, General Counsel or Human Resources representative or to the

Office of Inspector General, or to other appropriate agency listed in section IV below.

- b) All RIOC Employees who discover or have knowledge of wrongdoing shall report such wrongdoing in a prompt and timely manner.
- c) The identity of the whistleblower and the substance of their allegations will be kept confidential to the best extent possible.
- d) The individual to whom the potential wrongdoing is reported shall investigate and handle the claim in a timely and reasonable manner, which may include referring such information to the Authorities Budget Office or an appropriate law enforcement agency where applicable.
- e) Should a RIOC Employee believe in good faith that disclosing information within the Corporation pursuant to Section 1(a) above would likely subject them to adverse personnel action or be wholly ineffective, the RIOC Employee may instead disclose the information to the Authorities Budget Office or an appropriate law enforcement agency, if applicable. The Authorities Budget Office's toll-free number (1-800-560-1770) should be used in such circumstances.

Section II: No Retaliation or Interference

No RIOC Employee shall retaliate against any whistleblower for the disclosure of potential wrongdoing, whether through threat, coercion, or abuse of authority; and, no RIOC Employee shall interfere with the right of any other RIOC Employee by any improper means aimed at deterring disclosure of potential wrongdoing. Any attempts at retaliation or interference are strictly prohibited and:

- a) No RIOC Employee who in good faith discloses potential violations of RIOC's Code of Ethics or other instances of potential wrongdoing, shall suffer harassment, retaliation or adverse personnel action.
- b) All allegations of retaliation against a Whistleblower or interference with an individual seeking to disclose potential wrongdoing will be thoroughly investigated by RIOC.
- c) Any RIOC Employee who retaliates against or had attempted to interfere with any individual for having in good faith disclosed potential violations of RIOC's Code of Ethics or other instances of potential wrongdoing is subject to discipline, which may include termination of employment.
- d) Any allegation of retaliation or interference will be taken and treated seriously and irrespective of the outcome of the initial complaint, will be treated as a separate matter.

Section III: Other Legal Rights Not Impaired

The Whistleblower Policy and Procedures set forth herein are not intended to limit, diminish or impair any other rights or remedies that an individual may have under the law with respect to disclosing potential wrongdoing free from retaliation or adverse personnel action.

- a) Specifically, these Whistleblower Policy and Procedures are not intended to limit any rights or remedies that an individual may have under the laws of the State of New York, including but not limited to the following provisions: Civil Service Law § 75-b, Labor Law § 740, State Finance Law § 191 (commonly known as the “False Claims Act”), and Executive Law § 55(1).
- b) With respect to any rights or remedies that an individual may have pursuant to Civil Service Law § 75-b or Labor Law § 740, any employee who wishes to preserve such rights shall prior to disclosing information to a government body, have made a good faith effort to provide the appointing authority or their designee the information to be disclosed and shall provide the appointing authority or designee a reasonable time to take appropriate action unless there is imminent and serious danger to public health or safety. (See Civil Service Law § 75-b[2][b]; Labor Law § 740[3]).

Section IV: The Steps of Whistleblower Reporting

All the suggested steps below are intended to help RIOC Employee with an overview of the reporting process and are optional, and not a directive.

a) Internal Reporting:

- o Direct Supervisor or Manager: The employee may first report the issue to their direct supervisor or manager, if they feel comfortable doing so. This is often the most immediate and direct way to address the concern.
- o Human Resources (HR) Department: If the employee is uncomfortable reporting to their supervisor or if the issue involves the supervisor, they can escalate the complaint to the HR department. HR is responsible for handling such matters and ensuring proper procedures are followed.
- o Legal Department: If the employee is uncomfortable reporting to their supervisor or if the issue involves the supervisor, they can escalate the complaint to General Counsel/Legal Department.
- o Board Member/s: If the employee is not comfortable reporting to the HR/Legal departments they can escalate the complaint to a board member.

b) External Reporting: New York State Authorities Budget Office (ABO)

If internal reporting mechanisms are not effective or if the employee believes that reporting internally may not resolve the issue, they can report the concern to the ABO. The ABO provides oversight and may be contacted for issues involving misconduct, mismanagement, or other serious concerns.

- Role: Monitors and regulates the financial practices of public authorities, including handling complaints related to noncompliance or misconduct.
- Contact Information:
 - i. Phone: (518) 474-1932
 - ii. Online Form: abo.ny.gov/contact.html
 - iii. Mailing Address: Authorities Budget Office, P.O. Box 2076, Albany, NY 12220-0076

c) **Confidential and Anonymous Reporting**

If the employee wishes to remain anonymous, they should use any available anonymous reporting mechanisms provided by the ABO, or any other agencies listed below. This helps protect their identity while ensuring the concern is investigated.

d) **Additional Government Agencies for Reporting Wrongdoing**

In cases where the issue involves legal violations or breaches of state or federal law, the employee may also consider reporting to relevant external agencies, such as the New York State Inspector General's Office or federal regulatory bodies, depending on the nature of the complaint, including the following agencies:

1. New York State Office of the Inspector General (OIG)

- Role: Investigates allegations of corruption, fraud, criminal activity, conflicts of interest, and abuse in state agencies, including public authorities and public benefit corporations.
- Contact Information:
 - i. Phone: (800) 367-4448
 - ii. Email: inspector.general@ig.ny.gov
 - iii. Mailing Address: Office of the Inspector General, Empire State Plaza, Agency Building 2, 16th Floor, Albany, NY 12223

2. The New York State Commission on Ethics in Government (COELIG)

- Role: Enforces ethics laws and regulations concerning state officers and employees, including board members and employees of public benefit corporations.
- Contact Information:
 - i. Phone: (518) 408-3976
 - ii. Email: FDSHelpDesk@ethics.ny.gov
 - iii. Mailing Address: New York State Commission on Ethics and Lobbying in Government, 540 Broadway, Albany, NY 12207

3. New York State Attorney General's Office - Public Integrity Bureau

- Role: Investigates and prosecutes cases of corruption and fraud involving state and local government officials, employees, and entities, including public authorities.
- Contact Information:
 - i. Phone: (800) 771-7755
 - ii. Online Form: ag.ny.gov/public-integrity/contact
 - iii. Mailing Address: Office of the Attorney General, The Capitol, Albany, NY 12224-0341

4. New York State Comptroller's Office - Division of Investigations

- Role: Handles complaints about fraud, waste, and abuse in government spending, including in public authorities.
- Contact Information:
 - i. Phone: (888) 672-4555
 - ii. Online Form: osc.state.ny.us/investigations/index.htm
 - iii. Mailing Address: Office of the State Comptroller, 110 State Street, 14th Floor, Albany, NY 12236

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