Board of Trustees' Policy: Whistleblowing	<u>Effective Date:</u> March 25, 2026 <u>Method of Amending:</u> Requires a ¾ vote of the Trustees <u>Position Responsible for Reporting Compliance to the Board:</u> General Counsel and the Audit Committee <u>Access:</u> Open

1. <u>Introduction</u>

Niagara University is committed to upholding the highest standards of ethical, moral and legal conduct, and transparency through open communication. Furthermore, the University and all of its trustees, officers, employees, independent contractors and volunteers ("Covered Persons") are required to comply with applicable federal, state and local statutes, including New York Not-For-Profit Corporation Law Section 715-b, New York State Labor Law Section 740, ordinances, executive orders, rules, regulations, judicial or administrative decisions, rulings or orders, and must faithfully implement and adhere to the University's own policies and procedures in conducting their duties and responsibilities.

Nothing in this policy is intended to displace the University's legislated obligations, if any, related to whistleblower protections and prohibitions on reprisal as set out in subject-matter specific legislation – for example the Occupational Health and Safety Act, R.S.O. 1990, c. O.1, Human Rights Code (Ontario) RSO 1990, c. H.19, and Criminal Code (Canada), R.S.C. 1985, c. C-46 (s. 425.1(1)).

This policy provides an avenue for all persons to report any suspected or actual conduct contrary to the University's legal obligations or internal policies ("Covered Conduct") without fear of intimidation, harassment, discrimination, or retaliation. In most cases, any reported concerns may be addressed by University management in accordance with the applicable policies and procedures. As such, this Whistleblower Policy is not intended and may not be used for general complaints, employment grievances, etc. Such concerns should be pursued in accordance with the applicable policies and procedures articulated in other handbooks etc. or as otherwise promulgated by the University from time to time.

2. Policy

   a. Whistleblower Protection

      No person shall suffer intimidation, harassment, discrimination, retaliation, or adverse employment consequences for making a report of Covered Conduct reasonably or otherwise in good faith (whether pursuant to this policy or otherwise in a manner which is protected under New York or Ontario 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.

   b. Duty to Report

      Each Covered Person who has engaged in, or who reasonably suspects any other Covered Person of engaging in Covered Conduct has an obligation to report such activity in accordance with the procedures set forth in Section D as soon as possible.

   c. Distribution of Policy

      This policy shall be posted on the University's website and at the University's Human Resources office. Notification regarding the rights provided under Section 740 of the New York State Labor Law, which is annexed as **Appendix A** (Labor Law Section 740), shall be included with such posting.

   d. Discipline for Retaliatory Conduct

      Retaliation should be reported immediately to the General Counsel, Director of Human Resources, and/or the whistleblower reporting page. Depending on the nature and seriousness of the offense, the University will impose appropriate discipline against any Covered Person found to have engaged in any form of retaliatory conduct against an individual reporting actual or suspected Covered Conduct 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 University activities.

e. Good Faith Reporting

Any individual who files a report concerning actual or suspected Covered Conduct must do so in good faith and have reasonable grounds for believing the information in the report indicates a violation under this policy. The University will impose appropriate discipline against any Covered Person found to have knowingly made a report in bad faith, up to and including dismissal or termination. This includes, but is not limited to, giving false information. Volunteers that engage in any such conduct will not be permitted to volunteer in University activities.

3. Oversight

a. Compliance Committee

The University'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. Unless otherwise indicated, any reference in this policy to the Compliance Committee shall be interpreted as a reference to the Audit Committee.

b. Compliance Officer

The Compliance Officer shall be the Chair of the Audit Committee. Should the Chair of the Audit Committee be the subject of the report, then the Audit Committee shall appoint another member thereof to perform the Compliance Officer's role regarding the allegations. The Compliance Officer shall be responsible for administering this policy and reporting to the Audit Committee. The Compliance Officer shall report to the Board at least annually on compliance activity.

c. University Employees Excluded from Oversight

Trustees who are employees of the University, with the exception of the President, may not participate in any Audit Committee or Board deliberations or voting relating to the administration of this Whistleblower Policy.

4. Reporting Procedures

a. Reporting Violations or Suspected Violations. Manner of Reporting.

A report of actual or suspected Covered Conduct shall, except as otherwise provided in Labor Law Section 740, be reported using one of the following methods, as applicable:

i. With respect to any employee, by speaking or writing to the employee's supervisor.
ii. By speaking or writing to the University's Director of Human Resources or General Counsel or whistleblower reporting page.
iii. Any report related to conduct of the University's Director of Human Resources (or General Counsel as the case may be), or which might for any other reason not appropriately be made to the Director of Human Resources (or General Counsel), should be directed to the President.
iv. Any report related to conduct of the President should be directed to any member of the Audit Committee.

The person receiving a report under this Policy shall be referred to as the Recipient.

Form of Report

A report may be provided 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 B**. For reports made in person, the Recipient 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, the names of any potential witnesses, and a description of the incident, in order that an investigation can be conducted, or other appropriate action can be taken.

b. Handling Reports

If the identity of the person making the report is known, the Recipient shall provide the reporter timely acknowledgement of receipt of the report, whether submitted in person, electronically, or otherwise. The report shall be reviewed by the Recipient with appropriate members of the University's management, the Compliance Officer, and/or the Audit Committee (the Reviewing Authorities) and legal counsel, as appropriate. Generally, the composition of the Reviewing Authorities shall be determined in light of the nature of the reported Covered Conduct and the individuals involved. The

Reviewing Authorities shall undertake or cause to be undertaken such investigation as they deem appropriate, taking into consideration all relevant facts and circumstances. The subject(s) of the report may be notified of the investigation, if the Reviewing Authorities deem it appropriate, unless prohibited by law. The University expects full cooperation by all individuals in the investigation of a report. An employee's failure to participate or otherwise cooperate in an investigation may result in disciplinary action, up to and including termination of employment.

c. Results of Investigation

When the investigation is concluded, the Reviewing Authorities will determine if any disciplinary actions, up to and including termination of employment, and/or other corrective measures are required or otherwise warranted, which may include reporting the findings of the investigation to appropriate law enforcement or governmental authorities. 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.

If, when the investigation is concluded, it is not established that Covered Conduct has occurred, the investigation will be closed. Any reports of Covered Conduct that are made in bad faith may result in disciplinary action, up to and including termination of employment and/or other appropriate corrective measures.

If the identity of the person making the report is known, the Reviewing Authorities may inform him or her of the resolution, if the Reviewing Authorities determine that it is appropriate. If the Reviewing Authorities deem it appropriate and/or the circumstances so require, the subject(s) of the report may be notified of the resolution.

d. Documentation

The Reviewing Authorities shall document any investigation or other action carried out under this policy, including the rationale for any recommended resolution and/or corrective action. All documentation relating to the investigation, including the Whistleblower Disclosure Statement, and the resolution and/or corrective action documentation shall be preserved for at least five years.

e. Confidentiality

All reports of actual or suspected Covered Conduct may be submitted on a confidential or anonymous basis. Reports will be kept confidential to the extent possible, consistent with applicable laws and the need to conduct an adequate investigation and prevent or correct actual or suspected Covered Conduct. 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.

Referenced Legislation:

- New York State Not-For-Profit Corporation Law sec. 715-b
- New York State Labor Law sec. 740
- Occupational Health and Safety Act (Ontario), R.S.O. 1990, c. O.1
- Human Rights Code (Ontario), RSO 1990, c. H.19
- Criminal Code (Canada), R.S.C. 1985, c. C-46 (s. 425.1(1))

Policy History:

- Originated: 11/2006
- Current Effective Date: 03/25/2026
- Next Review Date: 03/25/2029
- Revision/Renewal Log:
    - 03/25/2026 - Policy Rewrite
    - 8/30/2024 – reviewed by GCO, no revisions necessary
    - 9/27/2018
    - 3/5/2017
    - 9/2014

Notes on amendments to Board of Trustees policies:

1. As stated in Niagara University Bylaws, this policy may be amended or revoked in whole or in part by three fourths (3/4) vote of the Board of Trustees upon at least ten (10) days' notice in writing to the members of the Board outlining the subject matter of the proposed amendment.

APPENDIX B

CONFIDENTIAL
Whistleblower Disclosure Statement

The Whistleblower Disclosure Statement provides an avenue for all directors, officers, current and former employees and independent contractors, employees of independent contractors, and volunteers to report actual or suspected wrongful conduct without fear of retaliation. Please refer to the Whistleblower Policy for additional information.

Date of Report: ___________________________

REPORTER'S CONTACT INFORMATION: *Not required if being submitted anonymously*

Name __________________________________ Position/Title _____________________________

Dept/Location ___________________________ Work # __________________________________

Home Address ___________________________ Home/cell # ______________________________

Best time to reach you _____________________ Email ___________________________________

Preferable method of communication: ___________________________

PERSON AGAINST WHOM THE REPORT OF ACTUAL OR SUSPECTED COVERED CONDUCT IS BEING MADE: *If more than one, please complete additional form(s).*

Name __________________________________ Position/Title _____________________________

Dept/Location (if applicable) ________________ Phone # (if known)_________________________

WITNESS(ES) TO ACTUAL OR SUSPECTED COVERED CONDUCT: *Attach additional sheets if necessary.*

Name __________________________________ Position/Title _____________________________

Dept/Location ___________________________ Phone # (if known) ________________________

Name __________________________________ Position/Title _____________________________

Dept/Location ___________________________ Phone # (if known) ________________________

DESCRIPTION OF KNOWN OR SUSPECTED COVERED CONDUCT: *(Please be as specific as possible including who, what, where, when and how?) Attach additional sheets of paper if necessary.*