

*Distributed to The
Board on March 14, 2023*

W 3/14/23

Whistleblower Policy and Procedures

Purpose:

It is the policy of the Oneida Tobacco Asset Securitization Corporation to afford certain protections to individuals who in good faith report violations of the Ethics Law of Oneida County or other instances of potential wrongdoing within the Oneida Tobacco Asset Securitization Corporation. The Whistleblower Policy and Procedures set forth below are intended to encourage and enable employees to raise concerns in good faith within the Oneida Tobacco Asset Securitization Corporation and without fear of retaliation or adverse employment action.

Definitions:

“Corporation”: As used herein, unless otherwise specified, “Corporation” shall refer to the Oneida Tobacco Asset Securitization Corporation, as incorporated under the provisions of section 1411 of the State’s Not-For-Profit Corporation Law.

“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.

“Corporation Employee”: All board members, and officers and staff employed at the Corporation whether full-time, part-time, employed pursuant to contract, employees on probation and temporary employees.

“Whistleblower”: Any Corporation Employee (as defined herein) who in good faith discloses information concerning Wrongdoing by another Corporation 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 corporation engaged in by a Corporation 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 Corporation Employees who discover or have knowledge of potential Wrongdoing concerning board members, officers, or employees of the Corporation; or a person having business dealings with the Corporation; or concerning the Corporation itself, shall report such activity in accordance with the following procedures:

- a) The Corporation Employee shall disclose any information concerning Wrongdoing either orally or in a written report to his or her supervisor. Alternatively, the Corporation Employee may disclose this information to the Corporation's ethics officer, the Oneida County Board of Ethics, or to the Corporation's general counsel or human resources representative.
- b) All Corporation 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 his or her 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 New York State Authorities Budget Office or an appropriate law enforcement agency where applicable.
- e) Should a Corporation Employee believe in good faith that disclosing information within the Corporation pursuant to Section 1(a) above would likely subject him or her to adverse Personnel Action or be wholly ineffective, the Corporation Employee may instead disclose the information to the New York State Authorities Budget Office's toll-free number (1-800-560-1770) should be used in such circumstances.

Section II: No Retaliation or Interference

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

- a) No Corporation Employee who in good faith discloses potential violations of the Oneida County Ethics Law 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 the Corporation.
- c) Any Corporation Employee who retaliates against or had attempted to interfere with any individual for having in good faith disclosed potential violations of the Oneida County Ethics Law 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 under this policy.

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, this 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 his or her 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); Labor Law § 740(3)).