

# Greater Aurora Development Corp. (GADC)

**The next regular meeting of the GADC is at 6 p.m. on Tuesday, January 21st in the Red Room in the Village Hall, 571 Main St.**

The Board of Directors:  
Al McCabe, President  
Ernest Scheer, Secretary  
Tony Alessi, Treasurer

Email: [EAGADC@gmail.com](mailto:EAGADC@gmail.com)

## **GREATER AURORA LOCAL DEVELOPMENT CORPORATION** **Whistleblower Policy**

### **General**

The Greater Aurora Local Development Corporation (the "Corporation") Code of Ethics (the "Code") requires Directors, Officers, employees, and volunteers to observe high standards of business and personal ethics when conducting their duties and responsibilities. Employees and representatives of the Corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Corporation Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by employees, board members, officers, directors, and other stakeholders of the Corporation, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the Corporation regarding accounting, internal controls, or auditing matters.
- The protection of Directors, Officers, employees, and volunteers reporting concerns from retaliatory actions.

### **Reporting Responsibility**

Each Director, Officer, employee, or volunteer of the Corporation has an obligation to report in accordance with this Whistleblower Policy (a) fraud or suspected fraud, (b) questionable or improper accounting or auditing matters, and (c) violations and suspected violations of the Code ("Concerns").

## **Authority of Ethics Committee**

All reported Concerns will be forwarded to the Ethics Committee in accordance with the procedures set forth herein. The Ethics Committee shall be responsible for investigating, and making appropriate recommendations to the Board, with respect to all reported Concerns.

## **No Retaliation**

This Whistleblower Policy is intended to encourage and enable Directors, Officers, employees, and volunteers to raise Concerns within the Corporation for investigation and appropriate action. With this goal in mind, no Director, Officer, employee, or volunteer who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

## **Reporting Concerns**

### **Generally**

Concerns may be reported by any manner outlined below, by telephone (716-652-6000), or by facsimile (716-652-1290).

At any time, individuals may seek advice, learn about options, or identify concerns from or to the Ethics Officer.

### **Employees**

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to a designated Ethics Officer as defined by the Code. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Ethics Officer.

If the Concern was reported verbally to the Ethics Officer, the reporting individual, with assistance from a designated board member, shall reduce the Concern to writing. A designated board member is required to promptly report the Concern to the Chair of the Ethics Committee, who has specific and exclusive responsibility to investigate all Concerns. If the Ethics Officer, for any reason, does not promptly forward the Concern to the Ethics Committee, the reporting individual should directly report the Concern to the Chair of the Ethics Committee, or if they should be the same, to the Chairperson of the

Board. Concerns may be also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Ethics Committee.

### **Directors, Officers, and Other Volunteers**

Directors, Officers, and other volunteers should submit Concerns in writing directly to the Ethics Officer. Contact information for the Ethics Officer may be obtained from the Chair of the Ethics Committee.

### **Handling of Reported Violations**

The Ethics Officer and/or Ethics Committee shall address all reported Concerns. The Ethics Officer shall immediately notify the Ethics Committee, Board, and President of any such report. The Ethics Officer will notify the sender and acknowledge receipt of the Concern within five (5) business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Ethics Officer and/or Ethics Committee, and appropriate corrective action will be recommended to the Board, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern. The Ethics Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

### **Acting in Good Faith**

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

### **Confidentiality**

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved-in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.