

Whistleblower Policy of B'nai B'rith Hillel Foundation at Queens College, Inc., d/b/a Queens College Hillel

General

B'nai B'rith Hillel Foundation at Queens College, Inc., d/b/a Queens College Hillel (“QCH”) requires its directors, officers and employees to observe high standards of business and personal ethics, as such personal ethics relate to the organization, in the conduct of their duties and responsibilities. As employees and representatives of QCH, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

This policy is not a vehicle for reporting violations of QCH’s applicable human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with Hillel International’s Employee Handbook, or other policies and procedures that are applicable to such matters.

The directors, officers and employees of QCH are expected to adhere to high standards of ethical conduct. Although it is impossible to describe all conduct that is to be addressed, this policy specifically requires the following:

- Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships, including, but not limited to those disclosable under QCH’s Conflict of Interest Policy;
- Full, fair, accurate, and timely disclosure of relevant facts in all reports and documents dealing with matters of program services, governance and business administration;
- Compliance with all applicable governmental laws, rules and regulations;
- Prompt internal reporting of Violations (as defined below) to an appropriate person or persons within the organization;
- Personal accountability for adherence to these standards of ethical conduct.

The matters which should be reported under this policy include suspected violations of the standards of conduct set forth above, including suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, misuse of QCH assets or suspected regulatory, compliance, or ethics-related issues, concerns or violations.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to report in good faith violations or suspected violations the standards of ethical conduct set forth above and of high business and personal ethical standards, as such personal ethics relate to the organization, and/or applicable legal requirements (“Violations”) in accordance with this Whistleblower Policy.

Reporting Violations

Questions, concerns, suggestions or complaints regarding the ethical and legal standards noted above should be addressed directly to the Chair of QCH's Audit Committee or QCH's Treasurer (the "Compliance Officer"). Where the reporter is not comfortable speaking with the Compliance Officer or is not satisfied with the Compliance Officer's response, he/she shall speak with Dennis Kirschbaum (202-449-6526 dkirschbaum@hillel.org) the Associate Vice President for Campus Services for Hillel International or such other person as may subsequently be designated by Hillel International.

Compliance Officer

The Compliance Officer is responsible for investigating and resolving all reported Violations and shall advise the Audit Committee and, if the Compliance Officer deems it appropriate, the Executive Director, of all reported complaints and allegations of Violations. The Compliance Officer is required to report to the full Board of Directors at each regularly scheduled board meeting on compliance activity.

Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the committee until the matter is resolved. Promptly upon receipt, the Audit Committee shall evaluate whether a complaint constitutes an accounting complaint and if so shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Audit Committee will be free in its sole discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

Investigations

The Compliance Officer may delegate the responsibility to investigate a reported Violation, whether relating to accounting and auditing matters or otherwise, to one or more employees of QCH or Hillel International, selected by the Compliance Officer; provided that the Compliance Officer may not delegate such responsibility to an employee or other individual who is the subject of the reported Violation or in a manner that would compromise either the identity of an employee who reported the Violation anonymously or the confidentiality of the complaint or resulting investigation. Notwithstanding anything herein to the contrary, the scope, manner and parameters of any investigation of a reported Violation shall be determined by the Audit Committee in its sole discretion and QCH and its employees will cooperate as necessary in connection with any such investigation.

Acting in Good Faith

Anyone filing a complaint concerning a Violation must act in good faith and have reasonable grounds for believing the information disclosed may indicate a violation of such standards. 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 disciplinary offense.

Confidentiality

In making a complaint or submission, an employee of the Organization may request that such complainant be treated in a confidential manner (including that QCH take reasonable steps to ensure that the identity of the employee making the complaint remains anonymous). QCH takes seriously its responsibility to enforce this Whistleblower Policy and therefore encourages any employee reporting a Violation to identify him or herself so as to facilitate any resulting investigation. Employees may, however, submit complaints on an anonymous basis. Reports of Violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within 5 business days, but only to the extent the sender's identity is disclosed or a return address is provided. All reports will be promptly investigated, the scope of any such investigation being within the sole discretion of the Audit Committee, and appropriate corrective action will be taken if warranted by the investigation.

No Retaliation

No director, officer or employee who in good faith reports a Violation shall suffer harassment, retaliation or adverse employment consequence because of such report. 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. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization. Notwithstanding anything contained herein to the contrary, this Whistleblower Policy is not an employment contract and does not modify the employment relationship between QCH and its employees, nor does it change the fact that employees of QCH are employees at will. Nothing contained herein provides any director, officer, or employee of QCH with any additional rights or causes of action, other than those provided by Section 1107 of the Sarbanes-Oxley Act of 2002.

Records

The Audit Committee will retain on a strictly confidential basis for a period of 7 years (or otherwise as required under QCH’s record retention policies in effect from time to time) all records relating to any complaint and to the investigation and resolution thereof. All such records are confidential to the Organization.

Compliance Officer: [Name, Phone Number and Mailing Address]

Adopted by the B'nai B'rith Hillel Foundation at Queens College, Inc., d/b/a Queens College Hillel Board of Directors at its Meeting on _____, 2014.