

**BUFFALO FISCAL STABILITY AUTHORITY
WHISTLEBLOWER POLICY**

It is the policy of the Buffalo Fiscal Stability Authority (the “BFSA”) to encourage employees to report illegal or unethical practices. Employees who have a reason to believe or suspect that BFSA, its agents, employees, Board members, or contractors are acting illegally or engaging in unethical practices or acting in a manner contrary to applicable laws must report such activity.

Broad categories of suspect conduct include but are not limited to: violation of laws or government regulations; violation of BFSA policy; mismanagement; waste of BFSA and/or taxpayer funds; abuse of BFSA powers; and wrongful conduct. Some examples include but are not limited to: dishonest acts and/or fraudulent activity; harassment; discrimination; violation of controlled substance laws; embezzlement; theft; destruction; removal or concealment of property; alteration or falsification of paper or electronic documents; false claims and/or misrepresentation of facts; and inappropriate use of computer systems (including hacking, software piracy, viewing and/or sending unlawful or obscene emails or websites).

BFSA employees shall disclose any information concerning wrongdoing either orally and/or in a written report to his or her supervisor, to the ethics officer, to the legal counsel, and/or to the human resources representative. If the supervisor, ethics officer, legal counsel, and/or human resources representative is involved in the complaint of action, the employee may bring this matter to the Chair or the Vice-Chair of the Board of Directors. Any such communication will be strictly confidential. BFSA will not tolerate any form of retaliation against an employee for raising concerns about practices within BFSA.

Should an employee or director believe in good faith that disclosing information within the BFSA organization pursuant to this policy would likely subject him or her to adverse personnel action or be wholly ineffective; the employee or director may instead disclose the information to the New York State Office of the Inspector General, the New York State Authorities Budget Office, the New York State Joint Commission on Public Ethics, and/or an appropriate law enforcement agency, if applicable.

Reaffirmed: July 29, 2019