



Whistleblower Policy

Introduction

The objective of this Whistleblower Policy is to encourage and enable Protected Persons, without fear of retaliation, to raise concerns regarding suspected unethical and/or illegal conduct or practices on a confidential and, if desired, anonymous basis so that the Association can address and correct inappropriate conduct and actions.

This policy is not intended as a vehicle for reporting violations of the Association'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 the Association's Personnel Policies and Procedures, as it is those policies and procedures that are applicable to such matters.

Reporting Responsibility

It is the responsibility of all Protected Persons to report in good faith any concerns they may have regarding actual or suspected activities which may be illegal or in violation of the Association's policies with respect to, without limitation, fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, and misuse of the Association's assets, as well as any violations or suspected violations of high business and personal ethical standards, as such standards relate to the Association (each, a "Concern"), in accordance with this Whistleblower Policy.

No Retaliation

No Protected Person who in good faith reports a Concern shall suffer intimidation, harassment, retaliation, discrimination, adverse employment consequence, or other retaliation because of such report. Any employee of the Association who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including termination of employment. Nothing contained herein is intended to provide any Protected Person with any additional rights or causes of action, other than those provided by law.

Reporting Concerns

Any Concerns should be reported as soon as shall be practicable to the Chairperson of the Association's Audit Committee (the "Compliance Officer"). Any questions with regard to the scope, interpretation or operation of this Whistleblower Policy should also be directed to the Compliance Officer.

Concerns may be anonymously reported via Healthcare Values Line/Global Compliance phone line (800-273-8452), an independent private organization which is not affiliated with CHCANYS and which maintains a dedicated toll-free number accessible at all times, providing a confidential way for CHCANYS employees to report concerns or complaints. Any reported information will be treated with confidence. Any concern about the legality or propriety of an action taken or

contemplated to be taken by the Board Chair may be reported to the First Vice-Chair. Anonymous reports regarding the Board Chair to the Healthcare Values phone line will be referred to the First Vice-Chair.

Compliance Officer

The Compliance Officer is responsible for investigating and resolving all reported Concerns and shall advise the Audit Committee and, if the Compliance Officer deems it appropriate, the Chief Executive Officer, of all reported Concerns. The Compliance Officer may report on compliance activity to the full Board of Directors. at any regularly scheduled board meeting, on an as-needed basis determined by the Compliance Officer.

Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported Concerns regarding corporate accounting practices, internal controls or auditing ("Accounting Concerns"). The Compliance Officer shall immediately notify the Audit Committee of any Accounting Concern and shall work with the committee until its resolution. Promptly upon receipt, the Audit Committee shall evaluate whether a Concern constitutes an Accounting Concern 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 and Deliberations

The Compliance Officer may delegate the responsibility to investigate a reported Concern, whether an Accounting Concern or otherwise, to one or more employees of the Association or to any other individual, including persons not employed by the Association, 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 Concern or in a manner that would compromise either the identity of an employee who reported the Concern anonymously or the confidentiality of the complaint or resulting investigation. Employees of the Association may not participate in any Board or Audit Committee deliberations or voting relating to the administration of this Whistleblower Policy, and the person who is the subject of an investigation may not be present in Committee or Board deliberations or vote on the matter relating to the complaint. However, a person who is the subject of an investigation may present information as background or answer questions at a meeting of the Board of Directors or Audit Committee prior to the commencement of deliberations or voting relating thereto.

Notwithstanding anything herein to the contrary, the scope, manner and parameters of any investigation of a reported Concern shall be determined by the Audit Committee in its sole discretion and the Association and its employees shall cooperate as necessary in connection with any such investigation.

Illustrative Types of Concerns

The following is a non-exhaustive list of the kinds of improprieties that should be reported:

- Supplying false or misleading information on the Association's financial or other public documents.

- Providing false information to or withholding material information from the Association's auditors or Board of Directors.
- Altering, destroying or concealing a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding.
- Violations of the Association's Conflict of Interest Policy.
- Payment for services or goods that are not rendered or delivered.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing that the information disclosed may indicate a violation of law and/or ethical standards. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a violation of these policies.

Confidentiality

The Association takes seriously its responsibility to enforce this Whistleblower Policy and therefore encourages any person reporting a Concern to identify him or herself so as to facilitate any resulting investigation. Notwithstanding the foregoing, in reporting a Concern, a Protected Person may request that such report be treated in a confidential manner (including that the Association take reasonable steps to ensure that the identity of the reporting person remains anonymous). Concerns may also be reported on an anonymous basis. Reports of Concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Concerns

The Compliance Officer will acknowledge receipt of each reported Concern within five (5) business days, but only to the extent the reporting person'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.

Records

The Audit Committee will retain on a strictly confidential basis for a period of seven (7) years all records relating to any reported Concern and to the investigation and resolution thereof. All such records are confidential to the Association and such records will be considered confidential.

Distribution

The Association shall distribute a copy of this Whistleblower Policy to all directors, officers, employees, and key persons. The Association shall also post the Whistleblower Policy in the Library section of Boardpaq at <https://www.boardpaq.com/boardpaq>.