



Essex County Land Bank Whistleblower and Discretionary Funds Policies

Re-Adopted June 6th, 2024

Section 1: Whistleblower Access and Assistance Program

Purpose

The Essex County Land Bank Corporation is committed to maintaining ethical standards and transparency in all its operations. The Whistleblower Access and Assistance Program is designed to provide board members, officers, and staff with a confidential means to report credible allegations of misconduct, wrongdoing, or unethical behavior, and to protect those individuals, when acting in good faith, from personal or professional retaliation.

Definitions

- **Good Faith:** Information is disclosed in good faith when the individual reasonably believes it to be true and constitutes potential wrongdoing.
- **Public Authority Employee:** All board members, officers, and staff, whether full-time, part-time, contracted, on probation, or temporary.
- **Whistleblower:** Any Public Authority Employee who discloses information concerning wrongdoing by another employee or concerning the business of the Authority.
- **Wrongdoing:** Includes alleged corruption, fraud, criminal or unethical activity, misconduct, waste, conflict of interest, or abuse of authority by a Public Authority Employee.
- **Personnel Action:** Actions affecting compensation, appointment, promotion, transfer, assignment, reassignment, reinstatement, or performance evaluation.

Procedures for Reporting Wrongdoing

1. **Reporting:** Public Authority Employees must report any potential wrongdoing either orally or in writing to their Supervisor or Board ethics officer. Reports should be made promptly.
2. **Confidentiality:** The identity of the whistleblower and the substance of their allegations will be kept confidential to the extent possible.
3. **Investigation:** The recipient of the report shall investigate and handle the claim promptly, potentially referring the information to the Authorities Budget Office if necessary.
4. **Alternative Reporting:** If reporting internally poses a risk of retaliation or is deemed ineffective, employees may report directly to the Authorities Budget Office or law



enforcement. The Authorities Budget Office's toll-free number (1-800-560-1770) is available for such reports.

No Retaliation or Interference

1. No Public Authority Employee shall retaliate against a whistleblower or interfere with the right to disclose wrongdoing. Any attempts at retaliation or interference will be thoroughly investigated.
2. Individuals who retaliate or interfere are subject to disciplinary action, including possible termination.

Legal Rights Not Impaired

The Whistleblower Policy does not limit any legal rights or remedies available under New York State laws, including Civil Service Law § 75-b, Labor Law § 740, State Finance Law § 191, and Executive Law § 55(1).

Section 2: Use of Authority Discretionary Funds

Purpose

To ensure the fiduciary duty of the board is upheld, the Essex County Land Bank Corporation must authorize expenditures only for purposes that support its mission. This policy clarifies the proper use of discretionary funds, safeguarding against inappropriate expenditures that do not advance the authority's objectives.

Recommended Practices

1. **Appropriate Expenditures:** Discretionary funds should relate directly to the authority's mission and public purpose. *Examples include necessary travel expenses (aligned with federal GSA guidelines), documented meal costs integral to the authority's core functions, and reasonable costs that directly support the authority's objectives.*
2. **Inappropriate Expenditures:** The following are examples of expenditures not permitted:
 - Personal food, beverages, and refreshments for directors, staff, or business contacts without prior authorization.
 - Flowers, gifts, or personal celebrations unrelated to the authority's purpose.
 - Membership dues or professional licenses for staff.
 - Charitable contributions unrelated to the authority's mission.



3. Documentation and Approval: All expenses must be documented and approved by an appropriate authority. Expenditures must be justified and align with reasonable cost thresholds.

Conclusion

This policy ensures that the Essex County Land Bank Corporation uses its resources prudently and ethically. Adherence to these guidelines helps maintain transparency and integrity, reinforcing public trust in the authority's operations.
