

## WHISTLEBLOWER POLICY (Effective February 22, 2021)

### Policy Statement

American Academy McAllister Institute of Funeral Service, Inc. (“AAMI”) has an obligation to comply with all applicable laws and regulations, ethical standards and corporate policies, and to guard against wasteful, abusive, illegal, fraudulent and dishonest conduct and protect persons reporting such conduct. “Covered Conduct,” for purposes of this Policy, is conduct that violates any law, rule, regulation, Executive Order, ethical standard, or AAMI policy or business practice, or that is otherwise wasteful, abusive, illegal, fraudulent, or dishonest.

Examples of Covered Conduct include, by way of example and without limitation:

- Financial fraud (including bank fraud) or fraudulent statements to any governmental entity;
- Intentional or grossly negligent misstatements, misrepresentations, falsifications, deceptions, or fraud in preparing, reviewing or auditing any financial statement or report of AAMI;
- Significant deficiencies in, or intentional noncompliance with, AAMI’s internal accounting controls;
- Theft of AAMI’s assets or embezzlement;
- Misuse or waste of AAMI’s resources;
- Violations of applicable laws, rules, regulations, or Executive Orders;
- Violations of ethical standards or any corporate policy adopted by AAMI or its Board of Directors, including, but not limited to, this policy and AAMI’s Conflict of Interest Policy; and
- Retaliation against individuals who submit reports or voice concerns about any of the above in good faith.

AAMI treats any good-faith report that it receives of Covered Conduct seriously, and investigates such reports expeditiously. This Policy sets forth AAMI’s procedures for reporting and investigating Covered Conduct. This Policy applies to all of AAMI’s directors, officers, and employees, independent contractors

and volunteers performing services for AAMI, and applies equally to supervisory and non-supervisory personnel.

Any questions regarding this policy should be directed to AAMI's President.

## Policy and Procedures for Reporting Conduct

If any individual observes, learns, or in good faith suspects that AAMI, or any of its directors, officers, employees, volunteers, or independent contractors performing services for AAMI, have engaged in Covered Conduct, he or she must report such Covered Conduct immediately in accordance with the procedures in this Policy. AAMI encourages individuals who submit reports to identify themselves, with the assurance that AAMI will endeavor to handle such reports confidentially, to the extent consistent with the AAMI's legal obligations. Reports, however, may be made anonymously.

AAMI has established the procedures set forth below for the submission, investigation and resolution of reports.

## Reporting Process

Any individual may submit a report of Covered Conduct using one of the following methods:

- (i) By writing to such employee's superior or supervisor (to the extent he or she is not involved).
- (ii) By writing to AAMI's President (see address below).
- (iii) By submitting a report by email to [gconnick1@comcast.com](mailto:gconnick1@comcast.com)
- (iv) By submitting a report by fax to 212-765-5923.
- (v) By calling 212-757-1190.
- (vi) Any report related to conduct of the President, or which might for any reason not be appropriately made to the President, should be directed to the Chairperson of AAMI's Board of Directors. Any report related to conduct of the Chairperson of the Board of Directors should be directed to the Chairperson of AAMI's Audit Committee.

- (vii) In addition, any report regarding questionable internal controls, accounting practices, or auditing matters, may be made by sending a sealed letter to the Audit Committee at:

Audit Committee  
American Academy McAllister Institute of Funeral Service, Inc.  
1501 Broadway, 11th Floor, Suite 1102  
New York, New York 10036

Contact information for the President, the Chairperson of the Board of Directors, and the Chairperson of the Audit Committee are included at the end of this Policy in the Contact Information Section. For your convenience, there is a form attached at the end of this Policy that can be used to make any report involving Covered Conduct. (See Below).

Reports should include, to the extent possible, a detailed description of the improper activity, the name(s) of the individuals involved, relevant dates, the identity of any witnesses, and any documentation supporting the report. All reports will be kept confidential to the extent consistent with investigatory procedures and applicable law.

If a superior, supervisor, or the President receives a report from an employee of Covered Conduct, the superior, supervisor, or the President must promptly forward the report to the Chairperson of the Board of Directors (or, if the report involves the President of the Board of Directors, to the Chairperson of the Audit Committee). The Chairperson of the Board of Directors or the Chairperson of the Audit Committee shall be referred to as the "Recipient."

If an individual submitting a report identifies him or herself and provides contact information, the Recipient will acknowledge receipt of the Report.

After a report is made, the Recipient shall be available to the reporting individual to answer questions about or to explain this Policy and its procedures.

## Investigation

The report shall be reviewed by the Recipient with appropriate members of management and/or the Board of Directors and legal counsel, as appropriate. Generally, the appropriate members of management and/or the Board of Directors (the "Reviewing Authorities") shall be determined in light of the nature of the Reported Conduct and the individuals involved. The Reviewing Authorities shall undertake an

appropriate investigation. The manner of investigation shall be determined by taking into consideration all relevant factors.

The subject(s) of the report may be notified of the investigation, as the circumstances require, unless prohibited by law.

AAMI expects full cooperation by all individuals in the investigation of a report. An employee's failure to participate or otherwise cooperate in an investigation may result in disciplinary action, up to and including termination of employment.

## Resolution

When the investigation is concluded, the Reviewing Authorities will determine if any disciplinary action, up to and including termination of employment, and/or corrective measures are required or otherwise warranted, which may include reporting the investigation's findings to appropriate governmental authorities. Nothing in this paragraph shall in any way prevent the Board of Directors from acting in a manner consistent with its responsibilities under New York law in response to any Covered Conduct.

If, when the investigation is concluded, it is not established that Covered Conduct has occurred, the investigation will be closed. Any reports of Covered Conduct that are made in bad faith may result in disciplinary action, up to and including termination of employment and/or other appropriate corrective measures.

If the identity of the person making the report is known, the Reviewing Authorities may inform him or her of the resolution, if the Reviewing Authorities determine that it is appropriate to do so. If the Reviewing Authorities deem it appropriate and/or the circumstances so require, the subject(s) of the report may be notified of the resolution. Any person who is the subject of a report under this Policy shall not be present at or participate in any deliberation, voting, or other decision-making on any matter relating to such report, provided that nothing shall prohibit the Reviewing Authorities from requesting that the person who is subject to the report present information as background or answer questions prior to such decision-making.

## Report to the Audit Committee

At the request of the Chairperson of the Audit Committee (if one shall have been constituted by the Board), but not less than semi-annually, the Chairperson of the Board of Directors, who shall administer this policy, will inform the Audit Committee of: (a) all new reports received and reports still open at the time of the Audit Committee meeting, regardless of when made (including reports of minor matters or

reports that are ultimately found to be without merit); (b) the results of all investigations of which the Audit Committee has not been informed previously, and (c) the disposition of all reports of which the Audit Committee has not been informed previously.

The Audit Committee shall review, and have custody of, all reports, investigations and resolutions.

## Non-Retaliation

No individual shall suffer intimidation, harassment, discrimination, retaliation, or adverse employment consequences, for making a good-faith report of Covered Conduct or for their good-faith participation in any internal or governmental investigation of a report of Covered Conduct. Retaliation against any person on this basis is a violation of this Policy, and anyone who so retaliates is subject to disciplinary action, up to and including termination of employment.

## Protection and Retention of Records

Records relevant to a report and/or investigation will be assembled and secured as soon as possible to protect against alteration, mutilation, destruction or concealment.

All documents related to reports and/or investigations are confidential and shall be maintained indefinitely. Access to such documents will be granted only on a need-to-know basis and at the discretion of the Audit Committee.

## Distribution Policy

This Policy shall be distributed to all current directors, officers, employees, and volunteers immediately upon adoption of this policy and at such time any individual initially commences serving AAMI as a director, officer, employee, independent contractor or volunteer. Each individual who receives a copy of this policy shall complete and sign the acknowledgment form attached hereto and return the completed and signed form to his or her supervisor or to the President within five (5) business days of receipt.

Alternate: This Policy shall be posted on AAMI's website and at AAMI's offices in a conspicuous location accessible to employees, independent contractors, and volunteers.

## Contact Information

Interim President George Connick  
American Academy McAllister Institute of Funeral Service, Inc.  
1501 Broadway, 11th Floor, Suite 1102  
New York, New York 10036  
Phone: 212-757-1190  
Fax: 212-765-5923  
Email: [gconnick1@comcast.net](mailto:gconnick1@comcast.net)

Chairperson, Board of Directors  
Mr. Daniel McManus  
Clark Associates Funeral Home  
4 Woods Bridge Road  
Katonah, New York 10536  
Phone: 914.232.3033  
Fax: 914 232 7896  
Email: [dmcmclark@aol.com](mailto:dmcmclark@aol.com)

Chairperson, Audit Committee  
Ms. Sharon P. Taylor  
Funerals By Design, Inc.  
107 West 136<sup>th</sup> Street  
New York, New York 10030  
Phone: 212.690.7204  
Email: [Sptaylor107@aol.com](mailto:Sptaylor107@aol.com)

## AAMI Whistleblower Policy Report

Individuals may use this form to report violations or suspected violations of American Academy McAllister Institute of Funeral Service, Inc. ("AAMI") Whistleblower Policy. All reports will be kept confidential to the extent consistent with investigatory procedures and applicable law. Although you may make a report anonymously, you are encouraged to provide your name and contact information.

1. Name and contact information of individual making a report pursuant to the Whistleblower Policy:

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Name

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Address Line 1

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Address Line 2

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Telephone Number

E-mail Address

2. Reporting individual's position with AAMI:

Director       Officer       Employee       Independent Contractor       Volunteer

3. Please describe the action(s) or suspected action(s) taken by, or within, AAMI that are illegal, fraudulent or in violation of adopted corporate policies or ethical standards. Include, to the extent available, names of individuals involved and the dates and times the actions or suspected actions occurred and the location at which the actions or suspected actions occurred. Please attach additional sheets if further explanation is required and to provide documentation or records with respect to the actions or suspected actions.
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This report is being submitted by the undersigned person on the date set forth next to his or her signature.

Dated: \_\_\_\_\_

\_\_\_\_\_

Name \_\_\_\_\_



# Acknowledgement of Receipt of AAMI Whistleblower Policy

I, \_\_\_\_\_, hereby acknowledge my receipt of the AAMI Whistleblower Policy (“Policy”). I acknowledge that I am responsible for reading and complying with the Policy, and have been provided with an opportunity to ask questions about the Policy. I understand that, should I have questions about this Policy in the future, I should contact the President.

Dated: \_\_\_\_\_

\_\_\_\_\_

Name \_\_\_\_\_