

Adopted May 21, 2019

**ETHICAL GUIDELINES AND PRACTICES OF
UNITED JEWISH APPEAL- FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC.**

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**ETHICAL GUIDELINES AND PRACTICES OF
UNITED JEWISH APPEAL - FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC.**

INTRODUCTION

United Jewish Appeal-Federation of Jewish Philanthropies of New York, Inc. (“UJA-Federation”) is a nationally and internationally known and respected public charity and nonprofit organization, with a long-standing reputation for lawful and ethical conduct. We believe the trust and confidence of our donors, volunteers and other supporters depend on our continuing to maintain the highest standards of ethical and lawful conduct. It is also UJA-Federation’s position that all of its leaders must comport themselves so that there is not even the appearance of conflict between personal interests and those of the organization. To ensure the continuity of its high standards of conduct, UJA-Federation desires to set forth the common understandings that must exist among its many lay leaders and other members of the community regarding its practices.

These Ethical Guidelines and Practices are divided into two parts: Part I is UJA-Federation’s Conflict of Interest Policy, which incorporates provisions of the New York Nonprofit Revitalization Act of 2013 (the “Act”) and applies to UJA-Federation’s leadership, other volunteers and staff members.* The Conflict of Interest Policy is also referenced in UJA-Federation’s By-Laws, as an essential part of the organization’s governance. Part II of the Ethical Guidelines and Practices outlines the fiduciary responsibilities and standards of conduct for UJA-Federation’s volunteer leaders. The Ethical Guidelines and Practices do not contain all of UJA-Federation’s rules and policies, but are intended to set forth best practices and to assist in understanding UJA-Federation’s policies and practices relating to: conflicts of interest, the fiduciary duties of volunteer leaders, business transactions and award of contracts, agency board memberships of volunteer leaders, allocations processes, lobbying and political participation, rules regarding confidential information and Whistleblower Policy. In this way, the organization seeks to clarify principles that must guide its conduct and the conduct of its volunteer leaders, and to provide guidance in resolving ethical and legal questions that might arise.

Except where otherwise defined, reference to UJA-Federation’s “volunteer leaders” in these Ethical Guidelines and Practices is intended to include members of UJA-Federation’s Board of Directors, Departments and committees, as well as other volunteers who actively participate in the organization without holding specific leadership positions (collectively, our “Volunteer Leaders”).

* UJA-Federation’s Conflict of Interest Policy for staff, other than Key Employees (as defined in Appendix “A” annexed to these Ethical Guidelines and Practices), is incorporated within its Employee Policy Manual.

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PART I. CONFLICT OF INTEREST POLICY

A. Introduction

This Conflict of Interest Policy addresses perceived, potential or actual conflicts of interest that may arise. The policy is designed to ensure that all institutional decisions are made solely to promote the best interests of UJA-Federation without favor or preference based on personal considerations and to set forth best practices for the highest ethical conduct by Volunteer Leaders and Key Employees in accordance with applicable law. The policy serves to promote the identification, disclosure, evaluation and disposition of real, potential or apparent conflicts of interest.

Conflicts of interest are not inherently illegal, nor are they a reflection upon the integrity of the individual involved. The manner in which the conflicted individual and UJA-Federation's Board of Directors, officers and key employees deal with a conflict of interest will determine whether they have fulfilled their duties to the organization. Therefore, the crucial steps in handling conflicts of interest are: disclosure of potential or actual conflicts; discussion and decisions by disinterested directors with respect to whether to enter into the transaction, agreement or other arrangement that involves a conflict, on the basis of what is fair, reasonable and in the best interests of UJA-Federation; and consideration of alternatives to the transaction, agreement or arrangement, where appropriate.

The purpose of this Conflict of Interest Policy is to protect the interests of the organization when it is contemplating entering into a transaction, agreement or other arrangement that might benefit the private interest of a Volunteer Leader or Key Employee or might result in the Volunteer Leader or Key Employee obtaining an economic benefit that exceeds the value of the services, property or payment that UJA-Federation receives in return. This Policy is also intended to encourage full disclosure so that other potential conflicts of interest (such as those with other agency boards), will be known, and can be properly addressed. Finally, this Policy is intended to supplement but not replace any applicable state and federal laws governing conflicts of interest applicable to charitable organizations.

B. Definition of "Conflict of Interest":

A "Conflict of Interest" may arise when a Volunteer Leader has an existing or potential financial interest or other material interest that impairs, or might impair, his or her independence or objectivity in the discharge of his or her responsibilities and duties to UJA-Federation. As the organization seeks to attract individuals who have knowledge, contacts or interests in fields of relevance to UJA-Federation to serve as Volunteer Leaders, it is to be expected that such individuals may on occasion have business or personal interests which may give rise to Conflicts of Interest.

A Volunteer Leader may have an actual or perceived Conflict of Interest when the Volunteer Leader (or his or her "Family Member" as defined in Appendix "A") has an interest in a corporation, partnership, or other entity which provides goods or services to UJA-Federation for a fee or other compensation (further described in Appendix "A" as "Related Parties"). For example, if an entity in which the Volunteer Leader is a principal or employee has received any compensation from UJA-Federation pursuant to an agreement, consulting arrangement, commission or otherwise, or if the Volunteer Leader holds a leadership position or has another material relationship with another not-for-profit corporation with which UJA-Federation has a funding or business relationship, a potential Conflict of Interest would likely exist. Volunteer Leaders and Key Employees should exercise the highest standards of ethical judgment, err on the side of caution

and make full disclosure of any possible financial interest or other material interest that might impair, or appear to impair, his or her independence or objectivity in the discharge of his or her responsibilities and duties to UJA-Federation.

To avoid even the appearance of a Conflict of Interest, UJA-Federation Volunteer Leaders who are in a position to make or influence the organization's purchasing decisions should not accept gifts (other than those of nominal value) from a third party, such as a vendor who is or may be seeking to sell products or services to UJA-Federation.

C. Definition of "Interest":

Whether a UJA-Federation Volunteer Leader has an "Interest" involving a Related Party is to be determined by whether the Volunteer Leader would derive a significant economic benefit (directly or indirectly) from: (1) a transaction or a relationship involving such Related Party; or (2) a decision on a matter involving the Related Party by the UJA-Federation Board, Department or committee on which the Volunteer Leader is a member. The fact that an entity may take positions on legislative matters of general impact shall not constitute an "Interest".

D. Disclosure, Reporting and Review of Conflicts of Interest

1. Annual Disclosure by Volunteer Leaders; Disclosure by Board Members

Each year, all Volunteer Leaders must complete, sign and submit to UJA-Federation's General Counsel, Chief Compliance Officer and Secretary (hereinafter, the "General Counsel") a written disclosure statement identifying to the best of their knowledge any potential Conflicts of Interest that may exist. (A form of UJA-Federation's disclosure statement is attached as Appendix "B" hereto)

In addition, as required by the Act, each UJA-Federation Board Member must submit the disclosure statement to the General Counsel prior to his or her initial election and annually thereafter. Moreover, with respect to annual disclosure, each UJA-Federation Board member shall submit the completed disclosure form annually to the General Counsel either: (a) within ten (10) weeks from the date of his or her election to the Board, or (b) before the date of the annual September meeting of the Board, whichever is sooner. UJA-Federation's By-Laws provide that if timely disclosure is not made, the director's vote shall not count for the remainder of his or her term of service and such director shall not be re-nominated to serve as a director at the conclusion of his or her term.

2. Reports of Conflicts of Interest

Reports of Conflicts of Interest shall be referred to the Standards and Conflicts Committee, as provided in UJA-Federation's By-Laws. UJA-Federation has designated its Standards and Conflicts Committee as the committee authorized to accept statements from Volunteer Leaders disclosing the existence of a Conflict of Interest, in accordance with Section 715-A of the Act. UJA-Federation's Audit Committee is designated to receive complaints of financial impropriety or reporting irregularities within the organization.*

* Reports pursuant to UJA-Federation's Whistleblower Policy (attached to these Ethical Guidelines as Appendix "C") may be referred to these committees as well.

If at any time during his or her term of service, a Volunteer Leader has a Conflict of Interest, or otherwise a circumstance arises which may pose a Conflict of Interest with UJA-Federation, that interest shall be promptly disclosed in writing to UJA-Federation's General Counsel or Chair of the Standards and Conflicts Committee.

3. Matters to be Disclosed

(a) Description: In the annual disclosure statement submitted by each Volunteer Leader, he or she shall disclose, to the best of his or her knowledge: (i) any entity of which he or she is an officer, director, trustee, member owner (either as a sole proprietor or a partner), or employee, with which UJA-Federation has a relationship; and (ii) any transaction in which UJA-Federation is a participant where the Volunteer Leader might have a conflicting interest. The Volunteer Leader must update statement as necessary to reflect changes during the course of the year.

(b) Business Transaction: If a Volunteer Leader has an interest in a proposed Business Transaction (as defined in Appendix "A") with UJA-Federation (i) in the form of a personal financial interest (an ownership or investment interest) in the transaction, or (ii) through an affiliation with the board of a beneficiary agency, he or she must disclose such interest to UJA-Federation and be given the opportunity to provide all material facts. In the case of a personal financial interest, disclosure must be made before any discussion or negotiation of such Business Transaction.

(c) Related Party: It is UJA-Federation policy that no contract may be entered into between UJA-Federation and any Volunteer Leader, a Family Member of a Volunteer Leader, or another Related Party that would benefit from the Business Transaction, unless full disclosure of the relationship is made to the appropriate committee prior to such arrangement and determined to be in the best interests of the organization, as described in this Conflict of Interest Policy

(d) Agency: In the case of a Volunteer Leader's affiliation with a beneficiary agency, disclosure by the Volunteer Leader must be made prior to any Board, Department or committee discussions and/or votes pertaining to funding decisions relating to that agency, as discussed more fully in paragraph 5 below.

(e) Related Vendor: A Volunteer Leader shall disclose any direct interest or indirect interest he/she or any Family Members may have in any business arrangement, agreement, investment or other relationship with a Related Vendor (vendors with whom UJA-Federation has business contracts valued over \$100,000 per annum) that has resulted in a personal benefit to the Volunteer Leader or his/her Family Members, or that might reasonably be expected to result in such a benefit in the future. Upon disclosure of such an interest, UJA-Federation will review any contract it may have with such Related Vendor.

4. Recusal; Non-Participation; No Attempts to Influence

No Volunteer Leader shall participate in discussions or vote on any matter in which he or she has a Conflict of Interest. After disclosure, the individual who has a Conflict of Interest shall leave the room while the Board, Department or committee discusses the matter in which the Volunteer Leader has a Conflict of Interest and votes. The interested Volunteer Leader may participate in any discussion regarding the reason for his or her required absence. Such persons shall not attempt to influence other Board, Department or committee members regarding the matter in which he or she has a Conflict of Interest, without first disclosing that Conflict of Interest.

5. Membership on Agency Boards: Conflicts of Interest

(a) Non-Participation in UJA-Federation Board, Department and Committee

Meetings Concerning Funding Decisions

Volunteer Leaders who sit on the boards of other agencies may participate on UJA-Federation committees which serve as the primary setting for funding decisions and/or review of funding proposals for such agencies (other than the Board and the Allocations Steering Committee, which both deal with general reports of funding, and not specific agency grants), **provided that** the Volunteer Leaders: (i) make full disclosure as set forth in the preceding sections of the Conflict of Interest Policy; and (ii) recuse themselves from participation at certain committee meetings, in accordance with paragraph (4) above, to the extent that the discussion and/or vote at such meetings specifically and directly affects funding for agencies on whose boards they sit.

(b) UJA-Federation Department Chairs and Members

The Chair of any UJA-Federation Department shall not serve on the board of another network agency, or on the boards of the Jewish Agency for Israel ("JAFI") or the Joint Distribution Committee ("JDC"), while serving as Chair of a Department. Members of each Department must disclose annually their membership on agency boards, and full disclosure shall also be made before each Department meeting where that agency is being discussed.

6. Related Vendors: Internal Procedure Following Disclosure of Relationship

If a lay leader and/or key employee discloses a direct interest (or a family member's direct interest) in any business arrangement, agreement, investment or other relationship with a Related Vendor that has resulted in a personal benefit to either the individual or his/her family members, or might reasonably be expected to result in such benefit in the future, UJA-Federation shall review any existing contract it has with such Related Vendor.

7. Procedure Concerning Conflicts of Interest

Upon being advised of a potential or actual Conflict of Interest, the organization shall follow the procedures outlined below, according to the type of Conflict of Interest presented, as determined by the General Counsel, and pursuant to provisions of Section 715 of the Act:

- (a) If the Conflict of Interest inquiry is routine, the General Counsel shall provide a response to the inquiry and prepare a written memorandum to the Chair of the Standards and Conflicts Committee and to the Chief Executive Officer/ President describing the inquiry and its resolution;
- (b) If the Conflict of Interest inquiry requires consideration, the General Counsel shall review the matter with the Chair of the Standards and Conflicts Committee, and with the Chief Executive Officer, President and/or Chair of the Law Committee, as appropriate;
- (c) If the matter is more complex and requires substantive review, the matter shall be referred to the Standards and Conflicts Committee for deliberation; and
- (d) If the matter involves a Related Party Transaction or other material Conflict of Interest, the following procedure shall be undertaken:
 - i. The General Counsel shall present the matter to the Chair of the Standards and Conflicts Committee for review, and at the Chair's request, the matter shall be reviewed by the independent Board members of the Standards and Conflicts

- Committee (together with the President and Chief Executive Officer of UJA-Federation). The independent Board members, the President, and Chief Executive Officer shall consider the matter and vote whether to recommend that the Executive Committee approve the transaction as fair, reasonable and in the best interests of the organization at the time of the determination. If the Related Party has a substantial financial interest in a transaction with UJA-Federation, the Standards and Conflicts Committee's review of the matter shall include alternative transactions that do not present a conflict of interest, to the extent available. No Related Party or person who otherwise presents a Conflict of Interest may participate in the deliberations or voting concerning the matter. A recommendation to approve shall require a majority vote (subject to all applicable quorum requirements) of the independent Board members and the President who are present at the meeting; and
- ii. The recommendation of the Standards and Conflicts Committee shall be presented to the Executive Committee for approval, at the request of the Chair of the Standards and Conflicts Committee. In its deliberations, the Executive Committee shall determine whether the transaction was fair, reasonable and in the best interests of UJA-Federation after considering alternative transactions if appropriate.
- (e) If the matter involves a Related Vendor, the following procedure shall be undertaken: UJA-Federation shall review any contract it has with such Related Vendor.

8. Contemporaneous Record

The minutes of the Standards and Conflicts and/or Executive Committee meetings at which the foregoing matters are discussed and/or voted on shall be prepared contemporaneously and shall contain:

- a) The name(s) of the Volunteer Leader(s) involved in the Related Party Transaction or material Conflict of Interest, the nature of the Conflict of Interest and the extent of the Volunteer Leader's participation in the meeting;
- b) A record of any determination as to whether the transaction was fair, reasonable and in the best interests of the organization, and the specific reasons supporting the determination, including any alternatives to the proposed transaction which were considered; and
- c) The names of the persons present for discussions and votes relating to the Related Party Transaction or material Conflict of Interest, the content of the discussion and a record of any votes taken in connection therewith.

In addition to the other materials to be prepared pursuant to this paragraph 7, a written record of the inquiry raised in any of the instances outlined in paragraphs 6(a) through 6(d) above and its disposition shall be prepared by the General Counsel, subject to all applicable rules of privilege and attorney work product.

9. Retention of Disclosure Statements

Disclosure statements and other materials described in the foregoing sections shall be retained in the confidential files of the General Counsel.

10. Violations of the Conflict of Interest Policy

If UJA-Federation has reasonable cause to believe that a Volunteer Leader has failed to disclose a Related Party Transaction, a Conflict of Interest or otherwise violated this Conflict of Interest Policy, the Volunteer Leader shall be apprised of the apparent Conflict of Interest and the basis for such belief, and he or she shall be afforded an opportunity to explain the omission. If, after hearing the response of such individual and making further investigation as warranted, the authorized committee or Board determines that the Volunteer Leader has purposefully or in bad faith failed to disclose the Interest or otherwise violated this Policy, appropriate action shall be taken.

PART II. STANDARDS OF CONDUCT

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PART II. STANDARDS OF CONDUCT

A. Fiduciary Duties Pursuant to Statute

1. Duty of Care

The “duty of care” is the standard of conduct expected of UJA-Federation Volunteer Leaders as they oversee the activities of the organization. Under the New York Not-for-Profit Corporation Law, the directors and officers of a nonprofit organization shall “discharge the duties of their respective positions in good faith and with that degree of diligence, care and skill which ordinarily prudent persons would exercise under similar circumstances in like positions.”

2. Duty of Loyalty

The New York Not-for-Profit Corporation Law mandates that each UJA-Federation director and officer has a duty to place the interests of UJA-Federation foremost in any dealings with the organization and has a continuing responsibility to comply with the requirements of this policy. This duty broadly commands directors and officers of nonprofit organizations to have an undivided allegiance to the organization’s mission and to refrain from using their position, information they have about UJA-Federation or UJA-Federation’s property to secure a pecuniary benefit for themselves or a Related Party. All UJA-Federation Volunteer Leaders shall be subject to this duty of loyalty. Accordingly, no Volunteer Leader may use his or her position at the organization for personal gain or to benefit another at the expense of UJA-Federation, its mission or its reputation.

Therefore, UJA-Federation Volunteer Leaders may not actively and aggressively advocate for their own personal economic interests (or for other organizations in which they have a personal interest), either formally at Board, Department or committee meetings or informally through private contact, communication, and discussion. Similarly, Volunteer Leaders may not obtain for themselves, their relatives or their friends a material benefit of any kind from their association with UJA-Federation, or from the knowledge gained therefrom.

B. Policies Pertaining to Certain UJA-Federation Committees

1. **Investment Committee**: The Investment Committee is responsible for selecting managers for UJA-Federation’s Endowment Fund and Retirement Plan portfolios.

- No member of the Investment Committee (or his or her Family Member) shall manage, participate in any manager selected to manage, or otherwise have a material ownership interest in the manager of a fund in which UJA-Federation invests. It is UJA-Federation’s practice to award money management business and execution business to brokers and investment managers based solely on merit, although there are instances where investment managers and brokers are also donors to UJA-Federation.
- Each Investment Committee member shall disclose to the Investment Committee as a whole the nature of his or her affiliation or relationship, if any, with an investment vehicle, investment advisor or manager being considered in connection with the investment of UJA-Federation’s funds. A copy of such disclosure shall be provided to the General Counsel.
- All decisions by the Investment Committee to hire investment advisors or managers shall be made by the vote of members of the Investment Committee that are not Related Parties with respect to the investment advisor or manager under consideration.

- The Investment Committee shall adopt a policy to guide the committee and set out criteria and standards to be incorporated as part of its deliberations.
- The Investment Committee shall report on its activities to the Executive Committee and the Finance Committee on a regular basis, providing information regarding: (i) UJA-Federation's investment managers; (ii) the amount of funds UJA-Federation has invested and the asset allocation; (iii) detailed investment performance; (iv) lock-up requirements; and (v) existing investments or investment opportunities that might adversely affect UJA-Federation's reputation.

2. **Other Committees:** The principles described in paragraph B(1) above shall apply equally to other committees in their dealings with outside vendors and contractors.

C. Workplace Harassment and Discrimination

Although UJA-Federation Volunteer Leaders are not employees of UJA-Federation, the organization expects that whenever Volunteer Leaders act or appear to be acting on behalf of the organization, they will comply with the policies against workplace discrimination and all forms of harassment, including sexual harassment, that are contained in UJA-Federation's Employee Manual. This proscription includes all interactions by a Volunteer Leader – whether at UJA-Federation's premises or elsewhere – with (i) UJA-Federation Employees; (ii) other Volunteer Leaders; or (iii) anyone else while the Volunteer Leader is acting, or appearing to act, on behalf of UJA-Federation. A Volunteer Leader who violates these proscriptions can subject UJA-Federation to injury, including reputational injury, and damage important UJA-Federation relationships. Such violations shall be subject to the procedures described in Part II, Paragraph D of these Ethical Guidelines (“Allegations of Wrongdoing”).

D. Allegations of Wrongdoing

Preservation of UJA-Federation's reputation and maintaining the highest standards of integrity within the organization is of paramount importance. Accordingly, UJA-Federation Board members are to act in the best interests of the organization with primary concern for the preservation of UJA-Federation's reputation and, consistent with their fiduciary duties, being mindful to bring respect to the organization and support for its high standards of integrity.

In situations where allegations of wrongdoing by (1) UJA-Federation Volunteer Leaders, or (2) vendors and service providers (including investment managers) used by UJA-Federation, are raised by governmental officials or regulatory authorities (or when other similar types of accusations or claims arise), the issue of what would constitute a proper response by UJA-Federation shall be referred to the Chair of the Standards and Conflicts Committee (although the Chair, in his or her discretion, may determine whether the process should continue if the Volunteer Leader independently resigns). The Chair shall then refer the matter for consideration to the full committee or to a subcommittee appointed by the Chair. A recommendation from the Standards and Conflicts Committee or its subcommittee regarding an appropriate response to the matter shall be presented to UJA-Federation's President and Chair, who may, in their discretion, present the issue to the Executive Committee. The recommendations of the Standards and Conflicts Committee and its subcommittee are to be guided by the principles stated above, that preservation of UJA-Federation's reputation and maintaining the highest standards of integrity within the organization are of utmost importance.

Nothing in the foregoing paragraph shall prevent UJA-Federation (including the Standards and Conflicts Committee) from taking or recommending such action as it deems appropriate – whether

directly or indirectly – to redress wrongful acts committed by Volunteer Leaders, by vendors or service providers, or by any other person or entity.

E. Whistleblower Policy

UJA-Federation has adopted and implemented a Whistleblower Policy as part of its comprehensive effort to maintain the highest standards of ethical conduct. The Whistleblower Policy was established to encourage reports about perceived violations of law or organizational policies without fear of retaliation or adverse response. (A copy of the Whistleblower Policy is attached as Appendix “C”) To facilitate such reports, the organization has designated two individuals authorized to receive information regarding possible violations of law or infractions of rules or organizational policies, as well as to take appropriate steps in response to whistleblower reports. The Chair of the Standards and Conflicts Committee has been designated as the primary Volunteer Leader to receive such complaints of wrongdoing from members of the Board and other Volunteer Leaders. UJA-Federation’s General Counsel has been designated as the primary contact person to receive such reports of wrongdoing from staff. Either is authorized to receive any and all reports regarding information of improper practices.

In addition, to help ensure that everyone will feel free to communicate his or her concerns anonymously, the organization has set up a dedicated phone line and secure email address outside of the UJA-Federation network. Current contact information is in the Whistleblower Policy, which is attached to these Ethical Guidelines and posted on UJA-Federation’s website.

The Whistleblower Policy applies to UJA-Federation and its employees, Board members and lay leaders. While this policy does not apply to grantee agencies, which have their own policies and procedures, if UJA-Federation receives a report about possible violations at a grantee agency, we will apprise the agency of such report and inquire about steps taken to address the complaint.

The Standards and Conflicts Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

F. Political Participation

1. Legal Restrictions:

UJA-Federation is recognized as a public charity and has received from the Internal Revenue Service (“IRS”) the status of a tax-exempt organization, in accordance with Section 501(c)(3) of the Internal Revenue Code. To preserve this special status, UJA-Federation must abide by certain rules – specifically, UJA-Federation, as an exempt organization, is absolutely prohibited from supporting or opposing a political candidate for any local, state or federal office, or from contributing to a political party or a political action committee.

Failure to strictly comply with this requirement may result in a violation of federal tax law, federal Election Laws and state law. Improper activities can lead to, for example: an excise tax on the organization, its directors, officers and responsible employees; the revocation of the organization’s tax exempt status by the IRS; and the initiation of a lawsuit by the Federal Election Department against an organization for making a “contribution, or expenditure, in connection with any [federal] election”.

2. Volunteer Leader and Key Employee Responsibilities

In light of the foregoing, Volunteer Leaders are urged to keep their individual political activities carefully segregated from their relationship with UJA-Federation. Volunteer Leaders should not lend their names to political endorsements or advertisements unless they first ascertain that their affiliation with UJA-Federation is not in evidence. A listing including that Volunteer Leader's affiliation with UJA-Federation, even with a disclaimer "for identification purposes only", might be construed as the official policy of the organization. If Volunteer Leaders choose to make a written statement about a candidate, they should use their own personal or professional stationery so it will not be perceived as a statement issued on behalf of UJA-Federation.

In accordance with those restrictions as well as internal UJA-Federation policy, the President, Chair of the Board, Chief Executive Officer of UJA-Federation and Chair of the Public Policy Committee (and members of their immediate families residing in their households) should refrain from financially supporting any partisan political activity. Similarly, other key employees of UJA-Federation should not participate in partisan political activities.

G. Confidential Information

One of UJA-Federation's most valuable assets is its Confidential Information (defined in Appendix "A"). The security and integrity of all Confidential Information must be diligently protected. Accordingly, Volunteer Leaders should not disclose or use any of UJA-Federation's Confidential Information for personal benefit or for non-UJA-Federation related purposes, including, for example, the use of such Confidential Information for investment activities, personal financial gain, or any other purpose unrelated to UJA-Federation's charitable mission.

H. Awarding Contracts

UJA-Federation will award contracts based upon an assessment of the quality and merit of the vendor and its ability to perform the proposed contract, consistent with the fiduciary requirement that all contracts be fair, reasonable, negotiated on an arms'-length basis and in the best interests of the community it serves.

I. Business Dealings with Staff

During their terms of service and for twelve (12) months thereafter, Volunteer Leaders shall not use their influence as valued friends of the organization to seek personal business opportunities from UJA-Federation staff. In such "business" dealings between the Volunteer Leader and a UJA-Federation staff person, the staff person may be forced to choose between his or her personal preference and his or her professional interest in maintaining the valued relationship with that Volunteer Leader. Accordingly, to maintain appropriate relationships within the organization, solicitation of business from UJA-Federation staff by Volunteer Leadership shall be strictly prohibited.

J. Waiver of Ethical Guidelines

A requested waiver of any provision of these Ethical Guidelines shall be subject to the same governance process as the one for amending the Ethical Guidelines, including thorough review and approval of the requested waiver by UJA-Federation's Standards and Conflicts Committee, Executive Committee and Board of Directors.

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APPENDIX "A"

For the purposes of these Ethical Guidelines and Practices, the following terms shall have the following definitions:*

1. KEY EMPLOYEES: The following are Key Employees of UJA-Federation:

- (a) The Chief Executive Officer;
- (b) The Chief Financial Officer;
- (c) The Chief Investment Officer;
- (d) The Executive Vice President for FRD;
- (e) The Chief Planning Officer;
- (f) The Senior Vice President for External Relations and Public Policy; and
- (g) The Chief Marketing Officer.

2. RELATED PARTIES:

- (a) UJA-Federation's directors, officers, Department and committee members and other active volunteer leaders (collectively, "**VOLUNTEER LEADERS**"); and
- (b) The following **FAMILY MEMBERS** of each individual described in paragraph (a) above, to include:
 - (i) his or her spouse
 - (ii) his or her ancestors
 - (iii) his or her siblings and half-siblings
 - (iv) his or her children, grandchildren and great-grandchildren (to include adoptive children, grandchildren and great-grandchildren)
 - (v) the spouses of his or her siblings and half-siblings
 - (vi) the spouses of his or her children, grandchildren and great-grandchildren (as described above)
 - (vii) his or her domestic partner (as defined in NY Public Health Law Section 1994A); and
- (c) Any entity in which the Volunteer Leader or his or her Family Member has an ownership interest in excess of five (5%) percent; and
- (d) Any entity (other than a tax-exempt organization) in which the Volunteer Leader serves as an officer, director, trustee or key employee; and
- (e) Any entity in which the Volunteer Leader or his or her Family Member owns more than thirty-five (35%) percent of the combined voting power, profits interest or beneficial interest, whether directly or indirectly, individually or collectively.

* Definitions based on the New York Non-Profit Revitalization Act of 2013, effective July 1, 2014.

3. RELATED PARTY TRANSACTION:

Any transaction, agreement or other arrangement with respect to UJA-Federation in which a Related Party has a financial interest, or where there could be an actual or perceived conflict of interest for some other reason, including if the interests of the Related Party could be seen as competing with the interests of UJA-Federation.

4. BUSINESS TRANSACTION:

A transaction involving an actual or perceived conflict of interest, including but not limited to: contracts of sale, leases, licenses, loans and arrangements for the performance of services, where such transaction does not occur (1) in the ordinary course of business and on the same terms as are generally offered to the public, or (2) in the context of a privileged relationship such as attorney-client, doctor-patient or spiritual leader-congregant.

5. CONFIDENTIAL INFORMATION:

Confidential Information shall include: UJA-Federation's donor lists, research data, financial data, computer software and equipment information, as well as its investment information, including the nature and type of its investment funds and composition of its portfolios.

6. RELATED VENDORS:

Related Vendors shall include the vendors with whom UJA-Federation has business contracts valued over \$100,000 per annum.

APPENDIX "B"

**UJA-FEDERATION OF NEW YORK COMBINED FORM 990
DISCLOSURE STATEMENT/ POTENTIAL CONFLICTS OF
INTEREST STATEMENT
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018 ("COVERED PERIOD")**

NAME: _____

I AM A MEMBER OF THE UJA-FEDERATION BOARD OF DIRECTORS

Yes

No

**I AM A MEMBER OF THE FOLLOWING UJA-FEDERATION COMMITTEE(S) AND/OR
DEPARTMENT:**

If you answered "yes" above, please complete ALL of the Sections in the attached Statement.

If you answered "no" above, but listed membership on a committee and/or Department please complete ONLY Sections A, B, C & H.

Please refer to the attached Glossary of Defined Terms.

Disclosures

Whenever there is nothing to disclose in response to a particular section, please write "N/A" in that section. Attach additional pages if necessary to fully respond to a section.

A. Serving on Boards of Other Charitable Organizations

I am not a member of the board of any other charitable organization that receives or is applying to receive funding from UJA-Federation ("Grantee Organization"), including, but not limited to, a grantee agency of UJA-Federation, a Jewish not-for-profit organization located in New York City, Long Island and Westchester, and/or a nonprofit organization located in Israel.

I am a member of the board of the following Grantee Organizations:

B. Relationships

To the best of my knowledge, my spouse or other Family Member is a member of the Board, a Committee and/or a Department of UJA-Federation or of a Grantee Organization.

Yes

No

If "Yes", please list his or her name(s) and Board, Committee or Department membership(s) below:

C. Business Arrangements with UJA Federation¹

1. Direct or Indirect Interests

(i) My Interests

I do not have a direct or indirect interest or know of any direct or indirect interest I may have (for example, a shareholder or partnership interest) in an existing or pending business arrangement(s) with UJA-Federation or a Grantee Organization.

I have the following direct or indirect interest(s) and/or know of the following direct or indirect interest(s), in an existing or pending business arrangement(s) with UJA-Federation or any Grantee Organization:

¹ The business arrangements contemplated in this Section C are not intended to include the ownership of shares of stock or other securities in publicly-held corporations that interact with UJA- Federation in the ordinary course of business, or that UJA-Federation may hold as investments.

(ii) My Family Members' Interests

To the best of my knowledge, none of my Family Members has a direct interest or an indirect interest (for example, a shareholder or partnership interest) in an existing or pending business arrangement(s) with UJA-Federation or a Grantee Organization.

To the best of my knowledge, the following of my Family Member(s) have the following direct interest(s) and/or the following indirect interest(s), in an existing or pending business arrangement(s) with UJA-Federation or any Grantee Organization:

2. Compensation

(i) My Compensation

To the best of my knowledge, neither I nor any entity in which I am a director, trustee, officer, owner, principal or employee has received any compensation from UJA-Federation or a Grantee Organization by means of an agreement, consulting arrangement, commission or otherwise.

To the best of my knowledge, I have, or the entity named below in which I am a director, trustee, officer, owner, principal or employee has, received compensation from UJA-Federation or any Grantee Organization by means of an agreement, consulting arrangement, commission or otherwise, as follows:

(ii) My Family Members' Compensation

To the best of my knowledge, none of my Family Members is a director, trustee, officer, owner, principal or employee of an entity that has received any compensation from UJA-Federation or a Grantee Organization by means of an agreement, consulting arrangement, commission or otherwise.

To the best of my knowledge, one or more of my Family Members, or the entities named below in which a Family Member is a director, trustee, officer, owner, principal or employee, have received compensation from UJA-Federation or any Grantee Organization by means of an agreement, consulting arrangement, commission or otherwise, as follows:

3. Related Vendors

(i) My Direct or Indirect Interests

Except as disclosed below, to the best of my knowledge, I do not have a direct or indirect interest in any business arrangement, agreement, investment or other relationship with a Related Vendor that has resulted in a personal financial benefit to me, or that might reasonably be expected to result in such a personal benefit in the future².

List Direct or Indirect Interests Here:

(ii) My Family Members' Interests

Except as disclosed below, to the best of my knowledge, none of my Family Members has a direct or indirect interest in any business arrangement, agreement, investment or other relationship with a Related Vendor that has resulted in a personal financial benefit to any of my Family Members, or that might reasonably be expected to result in such a benefit in the future.

List Direct or Indirect Interests Here:

² Note: following disclosure of any direct or indirect interest as described in Section (C)(3), UJA-Federation will review any contract it has with such Related Vendor.

SECTIONS D, E, F, G ARE TO BE COMPLETED BY UJA-FEDERATION BOARD MEMBERS ONLY

****IF YOU ARE NOT A UJA-FEDERATION BOARD MEMBER, PLEASE SKIP TO SECTION H****

D. Loans Involving UJA-Federation

I made a Loan to, or received a Loan from, UJA-Federation that is outstanding and unpaid as of July 1, 2017.

Yes No

If "Yes", please explain:

To the best of my knowledge, a Related Party has made a Loan to, or received a Loan from, UJA-Federation that is outstanding and unpaid as of July 1, 2017.

Yes No

If "Yes", please explain:

E. Grants or Other Assistance by UJA-Federation

I received a Grant or other form of assistance from UJA-Federation.

Yes No

If "Yes", please explain:

To the best of my knowledge, a Related Party received a Grant or other form of assistance from UJA-Federation.

Yes No

If "Yes", please explain:

F. Relationships with Other Covered Persons

1. A Family Member of mine is included on the list of Covered Persons (Attachment 1).

- Yes No

If "Yes", please provide name(s) and relationship(s):

2. I have had a business relationship with another Covered Person.

- Yes No

If "Yes," please check the items below that apply and then describe in the space provided below:

_____ I was employed by a sole proprietorship owned by another Covered Person or by an organization with which another Covered Person was associated as a director, trustee, officer, key person, or greater-than-35% owner.

_____ I owned a sole proprietorship that employed another Covered Person.

_____ I was a director, trustee, officer, key person, or greater-than-35% owner of an organization that employed another Covered Person.

_____ I engaged in one or more Business Transactions involving transfers of cash or property valued in excess of \$10,000 in the aggregate that did not occur in the ordinary course of business and on the same terms as are generally offered to the public, either: (i) with another Covered Person; or (ii) with an entity with which another Covered Person was associated as a director, trustee, officer, key person, or greater-than-35% owner.³

_____ I was a director, trustee, officer, key person, or greater-than-35% owner of an entity that engaged in one or more Business Transactions with another Covered Person involving transfers of cash or property valued in excess of \$10,000 in the aggregate which did not occur in the ordinary course of business and on the same terms as are generally offered to the public.³

_____ I was a director, trustee, officer, or greater-than-10% owner of a business or investment entity in which another Covered Person was a director, trustee, officer, or greater-than-10% owner.

Description of Relationship(s):

³ EXCEPTION: Do not include any Business Transaction that occurred in the context of a privileged relationship such as attorney-client, doctor-patient, and spiritual leader-congregant.

G. Relationships with UJA-Federation, Related Organizations or Grantee Organizations

Please answer "Yes" or "No" as applicable during the twelve months prior to the Covered Period, so that UJA-Federation can determine whether you are an "independent director" within the meaning of IRS guidelines and the New York Not-for-Profit Corporation Law. (Note that each Related Organization is listed in Attachment 2.) If you check "Yes" for any of these items, please explain where indicated below.

1. I received compensation from UJA-Federation, a Related Organization or a Grantee Organization as an officer or employee.

Yes No

To the best of my knowledge, certain of my Family Members have received compensation from UJA-Federation, a Related Organization or a Grantee Organization as an officer or employee.

Yes No

2. I received total compensation or other payments exceeding \$10,000 from UJA-Federation, a Related Organization or a Grantee Organization as an independent contractor, not including reimbursement of expenses.

Yes No

To the best of my knowledge, certain of my Family Members have received total compensation or other payments exceeding \$10,000 from UJA-Federation, a Related Organization or a Grantee Organization as an independent contractor, not including reimbursement of expenses.

Yes No

3. I made a Loan to a Related Organization or a Grantee Organization, or received a Loan, Grant or other benefit from a Related Organization or a Grantee Organization.

Yes No

To the best of my knowledge, a Related Party made a Loan to a Related Organization or a Grantee Organization, or received a Loan, Grant or other benefit from a Related Organization or a Grantee Organization.

Yes No

4. I engaged in, or had a financial interest in, one or more Business Transactions, agreements, or other arrangements with UJA-Federation, a Related Organization or a Grantee Organization.⁴

Yes No

To the best of my knowledge, a Related Party engaged in, or had a financial interest in, one or more Business Transactions, agreements, or other arrangements with UJA-Federation, a Related Organization or a Grantee Organization.

⁴NOTE: Only include transactions in which either: (1) total payments exceeded \$100,000 during the period; or (2) any compensation payments paid by UJA-Federation to a Family Member of a Covered Person exceeded \$10,000.

Yes No

5. I was an employee or a key person of UJA-Federation within the last three years.

Yes No

A Family Member of mine was an employee or a key person of UJA-Federation within the last three years.

Yes No

6. I am currently employed by or have a substantial financial interest in a Related Vendor.

Yes No

A Family Member of mine is currently employed by or has a substantial financial interest in a Related Vendor.

Yes No

7. I am currently employed by or have a substantial financial interest in an entity that has made payments to or received payments from UJA-Federation for property or services in any of the last three years, other than a Related Vendor.⁵

Yes No

A Family Member of mine is currently employed by or has a substantial financial interest in an entity that has made payments to or received payments from UJA-Federation for property or services in any of the last three years, other than a Related Vendor.

Yes No

8. I am a current owner, whether wholly or partially, director, officer, or employee of UJA-Federation's outside auditor, or I have worked on UJA-Federation's audit at any time during the last three years.

Yes No

A Family Member of mine is a current owner, whether wholly or partially, director, officer, or employee of UJA-Federation's outside auditor, or has worked on UJA-Federation's audit at any time during the last three years.

Yes No

If you checked "Yes" to any of the questions in Section G, please explain.

H. Other

I wish to disclose the following other items which may create a potential conflict of interest:

⁵ For purposes of this disclosure question and the following question, the term "payment" does not include charitable contributions to UJA-Federation.

I have read the Ethical Guidelines and Practices of UJA-Federation, including provisions regarding potential conflicts of interest, and have reported all relevant items for the period July 1, 2017 - June 30, 2018 to the best of my knowledge. This Statement is correct and complete, to the best of my knowledge. I agree to advise UJA-Federation promptly of any change in circumstances during the year.

Name _____
(print)

Name _____
(signature)

Date _____

GLOSSARY OF DEFINED TERMS FOR SECTIONS B, C, D, E, F, & G

In order to complete Sections B, C, D, E, F & G, you will need to understand the following defined terms:

<u>Business Transactions</u>	Business Transactions include, but are not limited to, contracts of sale, leases, licenses, loans, and arrangements for the performance of services. However, reporting is not required of any Business Transaction that occurred (1) in the ordinary course of business and on the same terms as are generally offered to the public or (2) in the context of a privileged relationship such as attorney-client, doctor-patient, and spiritual leader-congregant.
<u>Covered Persons</u>	Covered Persons include directors, officers, and key persons of UJA-Federation. Annexed as Attachment 1 is a list of Covered Persons.
<u>Family Members</u>	Family Members include an individual's spouse, ancestors, siblings (of whole or half-blood), children (whether natural or adopted), grandchildren, and great-grandchildren; and the spouses of siblings, children, grandchildren, and great-grandchildren; and an individual's domestic partner, as defined in Section 2994 of the Public Health Law, as well as the domestic partners of an individual's brothers, sisters, children, grandchildren and great-grandchildren.
<u>Grantee Organizations</u>	Tax-exempt organizations that receive or are applying to receive funding from UJA-Federation.
<u>Grants or Other Assistance</u>	Grants include awards, prizes, cash allocations, stipends, scholarships, fellowships, research grants, and similar payments and distributions made by UJA-Federation, including Grants for travel, study, or other similar purposes. It does not include salaries or other compensation to employees.
<u>Key Person</u>	As defined by the New York Not-for-Profit Corporation Law (Section 102(a)(25)), a Key Person means any person, other than a director or officer, whether or not an employee of the corporation, who (i) has responsibilities, or exercises powers or influence over the corporation as a whole similar to the responsibilities, powers, or influence of directors and officers; (ii) manages the corporation, or a segment of the corporation that represents a substantial portion of the activities, assets, income or expenses of the corporation; or (iii) alone or with others controls or determines a substantial portion of the corporation's capital expenditures or operating budget.
<u>Loans</u>	Loans include salary advances and other advances and receivables. They also include loans between UJA-Federation and a third party that were transferred so as to become a debt outstanding between UJA-Federation and a Covered Person at the end of the tax year.
<u>Related Organizations</u>	Related Organizations include UJA-Federation's subsidiaries and supporting organizations. Annexed as Attachment 2 is a list of UJA-Federation's Related Organizations.
<u>Related Parties</u>	The following are your Related Parties for purposes of disclosing transactions with UJA-Federation (as described in the "Disclosures" section above):

- Your Family Members, as defined above;
- Any Covered Persons, as defined above;
- The Family Members of any Covered Persons (both as defined above);
- Any affiliate⁶ of UJA-Federation;
- Any partnership, limited liability company or professional corporation in which you or a Family Member is a partner, member or shareholder, respectively, with an ownership interest in excess of 5%;
- Any entity (other than a tax-exempt organization) in which you serve as an officer, director, trustee, or keyperson.⁷

Related Vendors

Related Vendors include the vendors with whom UJA-Federation has business contracts valued over \$100,000 per annum. Annexed as Attachment 3 is a list of UJA-Federation's Related Vendors.

ATTACHMENT 1

Covered Persons of UJA-Federation of New York for the Period July 1, 2017 – June 30, 2018

UJA-FEDERATION OF NEW YORK – BOARD OF DIRECTORS 2017 – 2018

⁶ An "affiliate" of UJA-Federation means any entity controlled by, in control of, or under common control with UJA-Federation. This includes the related organizations listed on Attachment 2.

⁷ NOTE: Your service as an officer, director, trustee, or key person of a UJA-Federation network agency or a UJA-Federation grant recipient would not make that organization your Related Party.

Karen R. Adler
Howard D. Altschul
Donald Ashkenase
Staci Barber
Brett H. Barth*
Judith K. Baum
Helaine Suval Beckerman
Gayle Berg
Trisanne F. Berger
Ronit J. Berkovich
Alan S. Bernikow
Tracey D. Bilski
Marnie Black
Daniel B. Blaser
Thomas Blumberg
Paula Blumenfeld
Amy A. B. Bressman*
Rabbi Lester Bronstein
Rabbi Angela W. Buchdahl
Benjamin Canet
Kenneth W. Cappell
Raymond Chalme
Isaac S. Chera
Marc Chodock
Gary Claar
Susan Cluster
Lawrence J. Cohen
Marla Cornejo
Debbie Cosgrove
Rabbi Joshua M. Davidson
Alisa R. Doctoroff*
Jacob W. Doft
Suzanne R. Doft
Alexander S. Ehrlich
Carol Einiger
Rachel S. Epstein
Cindy Feinberg
Martine Fleishman
Michael E. Foreman
Karen S. W. Friedman
Abigail G. Geller

Laurie E. Girsky
Stephen J. Girsky
Billie Gold
Jonathan E. Gold
Lee J. Goldberg
Carol S. Goldstein
Cindy R. Golub
Jack M. Gorman
Patricia Green
William Greenblatt
Laurence Greenwald
Ellen L. Grossman
Kim Hartman
Jonathon C. Held
Stacy Einhorn Helfstein
John A. Herrmann, Jr.
Nancy Hirschtritt
Stacy Hoffman
Francine Asher Holtzman
Ellen Horing
Marvin Israelow
Lynn Jacobs
Donna Jakubovitz
Joseph L. Jerome
Linda Jesselson
Michael Kalnicki
Robert S. Kapito*
Barry A. Kaplan
Robin H. Kaplan
Karen Spar Kasner
Karen Kastenbaum
Evelyn B. Kenvin
Alfonso S. Kimche
Michael D. Kleinberg
Laura Kleinhandler
Candice B. Koerner
Michael R. Lax
Susan Lax
Sandy B. Lenger
Alisa F. Levin*
Rabbi Yosie Levine

Diane C. Levy
Paul G. Levy
Mitchell Lewis
Samuel G. Liss
David S. Lobel
Rabbi Alan Lucas
Heidi Lurensky
Michael P. Lustig
Gregory S. Lyss
William L. Mack
Ralph P. Marash
Bryce A. Markus
Edward A. Mermelstein
Paul Millman
David L. Moore*
Barry G. Moss
Charles M. Nathan
Elyse Newhouse
Stacey Novick
Joshua Oboler
Michael E. Olshan
Suzanne F. Peck
Lee H. Perlman
Jonathan Plutzik
Vicki C. Feldman Portman
Tina Price
Gail Propp
Jack A. Rahmey
Andrew V. Rechtschaffen
Theodore C. Richman
Heidi C. Rieger
Marcia Riklis
Irina Roller
Richard A. Rosen
Michael F. Rosenbaum
Gary Rosenberg
Martin Rosenman
Steven J. Rotter
Roni Rubenstein
Stephen Rutenberg
Edmond M. Safra

Helen Samuels
Neil J. Sandler
Jeffrey A. Schoenfeld*
William H. Schrag
Jodi J. Schwartz*
Donna Senter
Sarene P. Shanus
Rabbi Gideon Shloush
Paul A. Siegel
Shirley Silver
Patricia Silvers
Lisa Silverstein
Patricia B. Silverstein
Harriet G. Singer
Rabbi Jeffrey Sirkman
Tara Slone-Goldstein
Karen R. Sobel
Geula Solomon
Jeffrey M. Solomon
Jerome Spitzer
Jamie B. W. Stecher
Rabbi Chaim Steinmetz
David A. Sterling
Jeffrey M. Stern*
Peter K. Stern
Stephanie J. Stiefel
Harriet Kaplan Suvall
Jacky Teplitzky
Benjamin J. Tisch
Joshua S. Wanderer
Gabriel F. Wasserman
Tali Weinstein
Adam Weissenberg
Pamela P. Wexler
Erika S. Witover
Steven B. Wolitzer
Shahram Yaghoubzadeh
Fredric W. Yerman
Joy M. Zelin
Julia E. Zeuner
Simon Ziff
Aaron L. Zises

**Officer*

Key Persons

Eric S. Goldstein
Colin Ambrose
Graham Cannon
Louisa Chafee
Deborah Joselow
Mark Medin
Irvin A. Rosenthal
Stuart Tauber

Ellen R. Zimmerman*

ATTACHMENT 2

Related Organizations of UJA-Federation of New York for the Period July 1, 2017 – June 30, 2018

Subsidiaries:

The Jewish Women's Foundation of New York, Inc.

UJA-Fed Properties, Inc.

U-F Property Corp.

Federation Thrift Shop, Inc.

225 Fourth Holding Co., LLC

The Jewish Communal Fund

The Caroline and Joseph S. Gruss Life Monument Funds, Inc.

United Jewish Appeal-Federation of Jewish Philanthropies of

New York Charitable Fund, L.L.C.

Network Advantage Insurance Limited

William and Eleanor Greenblatt Family Foundation

Joan & Jerome R. Jakubovitz Foundation

Jeremiah Kaplan Foundation

Saul and Iris Katz Family Foundation

Kroll Kids Foundation

The Sol and Mildred Lederman Foundation

The Levy Family Foundation

Doris and Isaac Moinester Foundation

Rose and Isador Nagor and Annette and Abraham Levine
Foundation

Ostrover Family Foundation

The Richard C. and Lisa N. Perry Foundation

Seltzer Family Foundation

The Jeannette R. and Sidney L. Solomon Family Foundation

The Marc and Harriet Suvall Foundation

The Tamead Foundation

Shelby M. Tauber Supporting Foundation

The Wanderer Family Foundation

The Ziff Heritage Foundation

Supporting Organizations:

Ackman Family Foundation

Baron de Hirsch Foundation

Joel and Ora Benton, Monroe Benton Memorial Foundation

Blau Family Foundation

The Bunim Fund

Caslow Family Foundation

The Dubin Family Foundation

Daniel and Thalia Federbush Foundation

David and Judy Fleischer Foundation

The Fredman Lichtenstein Family Foundation

The Fridson Family Foundation

The Robert and Marilyn Friedson Foundation

Sidney and Miriam Loewy Friend Foundation

Chuck Goldman Family Supporting Foundation

The Eric and Tamar Goldstein Foundation

ATTACHMENT 3

Related Vendors of UJA-Federation of New York for the Period July 1, 2017 – June 30, 2018

AKSIA

Colonial Consulting, LLC

KPMG, LLP

Milliman

Proskauer Rose LLP

Gardner Russo & Gardner, LLC

Iridian Asset Management LLC

Neuberger Berman

Select Equity Group, L.P.

Shapiro Capital Management

J.P. Morgan Chase Bank N.A.

Oxford Health Plans

Flik International Corp.

FOJP Service Corp.

International Security Associates Inc.

Principal Building Service, LLC

Gil Travel

F. J. Sciame Construction Co., Inc.

NY Hilton Midtown Hotel

Foremost Ram Caterers, Inc.

IntegriData Business & Technology Solutions, LLC

Jewish Week

Print Mail Communications

KPMG, LLP

Live Nation Worldwide, Inc.

A Team Management, LLC

Field Travel , Inc

CBRE, Inc.

IHMS, LLC dba The Pierre NY
Da'at Educational Expeditions
Marazul Charters, Inc.
Cosmos Communications, Inc.
Sutherland Asbill & Brennan LLP
Domokur Architects
Pioneer Business Systems, Inc.
Marriott Marquis Hotel
JRB Consulting Services LLC
Applause Printing & Graphics, Ltd.
Community Counselling Service Co., LLC
Kurt Strahm
Fresh Meadows Country Club
Muttontown Club, Inc.
Rubenstein Associates, Inc.
Purpose Campaigns LLC
Berlin Rosen Ltd.
Peltrix
RA 6900 Jericho Turnpike, LLC
701 Westchester Avenue SPE LLC
David Stark Design & Production
Peter Callahan Catering
Liferay, Inc.
Creative Artists Agency

APPENDIX “C”

Whistleblower Policy

Amended as of February 1, 2017 by the UJA-Federation Standards and Conflicts Committee

Introduction

UJA-Federation is committed to the highest standards of ethical conduct. Given UJA-Federation’s mission and responsibilities, which literally span the globe, all employees, Board members and lay leaders have an obligation to preserve the organization’s reputation and standing, in our community and beyond, to uphold the public trust, and to act in an ethical and lawful manner. UJA-Federation requires its employees, Board members and lay leaders (“UJA-Federation personnel”) to observe high standards of business and personal ethics, and to comply with all applicable laws and regulations, in the conduct of their duties and responsibilities for the organization. Accordingly, UJA-Federation has established a Standards and Conflicts Committee, so that potential ethical issues can receive the attention they deserve. UJA-Federation’s reputation for acting in accordance with the highest standards of ethical conduct is one of its most valuable assets. The assistance of all employees, Board members and lay leaders in preserving this asset is both expected and sincerely appreciated.

The Whistleblower Policy

As part of its overall commitment to the highest standards of ethical conduct, UJA-Federation has established a Whistleblower Policy (the “Policy”). This Policy has been developed and implemented to encourage employees and volunteers to make good faith reports of possible violations of law or infractions of rules or organizational policies by any UJA-Federation personnel, and to raise any concerns they may have about such matters, confidentially and without fear of retaliation, within UJA-Federation prior to seeking a resolution outside the organization. Reports also may be made through this process regarding inappropriate acts or possible breaches of law or established policy by entities with whom UJA-Federation does business, such as vendors or service providers, including investment managers or consultants.

PLEASE NOTE THAT THIS WHISTLEBLOWER POLICY APPLIES TO UJA-FEDERATION AND ITS EMPLOYEES, BOARD MEMBERS AND LAY LEADERS. WHILE THIS POLICY DOES NOT APPLY TO GRANTEE AGENCIES, WHICH HAVE THEIR OWN POLICIES AND PROCEDURES, IF UJA-FEDERATION RECEIVES A REPORT ABOUT POSSIBLE VIOLATIONS AT A GRANTEE AGENCY. WE WILL APPRISE THE AGENCY OF SUCH REPORT AND INQUIRE ABOUT STEPS TAKEN TO ADDRESS THE COMPLAINT.

Types of matters that should be reported under the Whistleblower Policy include suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, abuse or misuse of UJA-Federation’s resources or assets, conflicts of interest, suspected compliance or ethics-related issues, concerns or violations, or suspected wrongdoing.

The Whistleblower Policy reporting mechanisms may also be used to report human resources issues, personal problems with co-workers or managers, or matters of workplace discrimination or harassment. However, these types of matters are more typically handled using the “Internal Complaint Procedures” outlined in the UJA-Federation Employee Policy Manual.

Confidentiality and Non-Retaliation

In order to encourage UJA-Federation employees and volunteers to come forward with any good faith report of suspected illegal or unethical behavior on the part of any UJA-Federation personnel, all reports made through the mechanisms established under the Whistleblower Policy will be treated as confidential to the utmost extent possible.

Reports may also be made anonymously, as described below.

Moreover, no person who makes a good faith report under the Whistleblower Policy may be subject to any form of retaliation, harassment or adverse employment action. Any employee who engages in any such retaliatory action is subject to serious disciplinary action, including possible termination of employment.

The Whistleblower Process

Any person who makes a report pursuant to the Whistleblower policy will be treated with dignity and respect.

Several avenues have been established to receive Whistleblower reports from particular sources, as described below. However, these avenues are in no way restrictive; a person making a report under the Whistleblower Policy may contact any of the following persons:

Reports from Members of the Board of Directors, Lay Leaders, and Members of the Public

The Chair of the Standards and Conflicts Committee of UJA-Federation has been designated as the primary recipient of complaints of wrongdoing from members of the Board of Directors, lay leaders and members of the public. Currently, Jamie Stecher serves as Chair of the Standards and Conflicts Committee. Mr. Stecher may be reached directly at (212) 508-6738 or at Stecher@thsh.com.

Reports from UJA-Federation Staff Members

Two persons have been designated as primary contacts to receive reports of wrongdoing from UJA-Federation staff members: UJA-Federation’s General Counsel and Chief Compliance Officer and UJA-Federation’s Vice President of Human Resources. Ellen Zimmerman serves as General Counsel and Chief Compliance Officer of UJA-Federation, and Sari Ferro serves as UJA-Federation’s Vice President of Human Resources. Ms. Zimmerman may be reached directly at (212) 836-1312 or

zimmermane@ujafedny.org. Ms. Ferro may be reached directly at (212) 836-1650 or ferros@ujafedny.org.

Reports from All Sources to an Outside Organization

To ensure that any person wishing to make a good faith report in a confidential setting will feel assured of such confidentiality, UJA-Federation has retained an outside organization, ComplianceLine, that specializes in handling reports about perceived violations of law or organizational policies. Reports to this organization may be both anonymous and non-anonymous. Instructions as to making a report may be found at www.MyComplianceReport.com (enter the Access I.D. "UJA") or by calling (888) 495-4351.

All persons receiving reports are responsible for investigating and resolving all reported complaints and allegations expeditiously, and will promptly contact the complainant to acknowledge receipt of the reported concern. If Listen Up receives the report, an investigation will be conducted internally by the appropriate person designated by the Chief Compliance Officer of UJA-Federation. All reports will be promptly investigated to the extent possible and appropriate corrective action will be recommended to UJA-Federation's Standards and Conflicts Committee, Audit Committee and Executive Committee, as and if warranted by such investigation. In addition, the Chief Compliance Officer will coordinate with the Chair of the Standards and Conflicts Committee to report annually to the Executive Committee on all investigations.

Conclusion

The Whistleblower Policy has been established as part of UJA-Federation's comprehensive effort to maintain the highest standards of ethical conduct. As described above, this Policy has been structured to encourage UJA-Federation's employees and volunteers to come forward and report, in good faith, confidentially, and without fear of reprisal, any suspected violations of law or organizational rules or policies by UJA-Federation personnel.