

**AMENDED AND RESTATED BY-LAWS OF  
CREATIVE ARTS WORKSHOPS FOR KIDS, INC.**

**(A New York Not-for-Profit Corporation)**

**March 18, 2021**

**ARTICLE I  
NAME AND OFFICES**

**Section 1.01** The name of the organization is Creative Arts Workshops for Kids, Inc. (d/b/a Creative Art Works, the “**Corporation**”). The principal office of the Corporation shall be located in the County of New York, State of New York. The Corporation may also have other offices within the State of New York as the Board of Directors may from time to time determine or the business of the Corporation may require.

**ARTICLE II  
PURPOSE**

**Section 2.01** The purposes of the Corporation shall be those set forth in the Certificate of Incorporation filed with the New York Secretary of State on November 14, 1991, as may be amended from time to time.

**ARTICLE III  
NO MEMBERS**

**Section 3.01** The Corporation shall have no members.

**ARTICLE IV  
BOARD OF DIRECTORS**

**Section 4.01 Powers and Number.** The affairs and property of the Corporation shall be managed by or under the direction of the Board of Directors (the “**Board**”) subject to applicable law and in accordance with the purposes and limitations set forth in the Certificate of Incorporation and herein. The number of directors shall be at least three (3). Within the specified limits, the numbers of directors can be increased or decreased from time to time, by resolution of the Board, but such action by the Board shall require a vote of a majority of the Entire Board and no decrease shall shorten the term of any director then in office. As used in these by-laws, the term “**Entire Board**” shall mean the total number of directors entitled to vote which the Corporation would have if there were no vacancies on the Board.

**Section 4.02 Election and Term of Office.** The directors as of hereof are the persons set forth on Schedule I attached hereto and shall serve until the next annual meeting of the Board. Thereafter, to become a director, a person shall be nominated by a director and elected by a majority of the Board. Directors shall hold office for a term of one year and each shall serve for such term and until the election and qualification of a successor, or until such director’s death, resignation, or removal. Directors may be elected to any number of consecutive terms.

**Section 4.03 Qualification for Directors.** Each director shall be at least 18 years of age and shall meet other qualifications as required by applicable law and regulations and internal guidelines of the Corporation.

**Section 4.04 Newly Created Directorships and Vacancies.** Newly created directorships resulting from an increase in the authorized number of directors, and vacancies occurring for any reason, including any vacancy occurring by reason of the death, resignation, or removal of a director, may be filled at any meeting of the Board by the vote of the majority of the directors then in office, although less than a quorum, or by a sole remaining director. Each director so elected shall serve until the next annual meeting and until such director's successor is elected or appointed and qualified.

**Section 4.05 Removal.** Any director may be removed at any time at a regular or special meeting called for that purpose by a majority of the Entire Board.

**Section 4.06 Resignation.** Any director may resign from the Board at any time by giving notice to the Board or any officer of the Corporation. Unless otherwise specified in the notice, the resignation shall take effect at the time of receipt by the Board or such officer. The acceptance of such resignation shall not be necessary to make it effective. No resignations shall discharge any accrued obligation or duty of a director.

**Section 4.07 Meetings.** The annual meeting and regular meetings of the Board shall be held at such times and places as may from time to time be fixed by the Board or may be specified in a notice of meeting. Special meetings of the Board may be held at any time upon the call of the (i) President, (ii) the CEO, or (iii) any director upon the written demand of not less than one-fifth of the Entire Board, in each case at such time and place as shall be fixed by the person or persons calling the meeting, as specified in the notice thereof.

**Section 4.08 Notice of Meetings.** Notice of a meeting may be sent by mail, telephone, facsimile transmission, courier service, electronic mail ("e-mail") or hand delivery, directed to each director at his or her address or contact information as it appears on the records of the Secretary. Such notice shall state the time and place where the meeting is to be held and to the extent possible, the purpose(s) for which the meeting is called and/ or a written agenda stating all matters upon which action is proposed to be taken. Notice shall be deemed to have been given when sent, and if by mail, when deposited in the United States mail with prepaid postage thereon. Notice of any regular meeting for which the time and place is not fixed by the Board must be given to each director not less than eight days before such meeting. Notice of a special meeting of the Board must be given to each director not less than eight days before such meeting, *provided, however,* that notice of special meetings to discuss matters requiring prompt action may be given no less than forty-eight hours before the time at which such meeting is to be held if given personally, by telephone, by facsimile transmission or by electronic mail, unless the meeting relates to an emergency which must be resolved within forty-eight hours, in which case notice shall be given as promptly as possible. Notice of a regular or special meeting need not be given to a director who submits a signed waiver of notice before or at the meeting's commencement, or who attends the meeting without protesting (not later than the commencement of the meeting) the lack of notice.

**Section 4.09 Quorum.** At each meeting of the Board, the presence of a majority of the Entire Board shall constitute a quorum for the transaction of business or any specified item of business. If a quorum is not present at any meeting of the Board, a majority of the directors present may adjourn the meeting to another time without notice other than by announcement at the meeting, until such a quorum is present, except that notice of such adjournment shall be given to any directors who were not present at the time of the adjournment.

**Section 4.10 Voting.** Except as otherwise provided by statute or these by-laws, the vote of a majority of the directors present at the time of a vote, if a quorum is present at such time, shall be the act of the Board.

**Section 4.11 Meeting by Remote Communication.** Any one or more members of the Board or any committee thereof may participate in a meeting of the Board or such committee by means of a conference telephone, video conference, or similar communications equipment. Participation by such means shall constitute presence in person at a meeting *provided* that all persons participating in the meeting can hear each other at the same time and each director can participate in all matters before the Board, including, without limitation, the ability to propose, object to, and vote upon a specific action to be taken by the Board or committee.

**Section 4.12 Action Without a Meeting.** Any action required or permitted to be taken by the Board or any committee thereof may be taken without a meeting if all members of the Board or committee consent in writing to the adoption of a resolution authorizing the action. Such consent may be written or electronic. The resolution and written consents thereto by the members of the Board or such committee shall be filed with the minutes of the proceedings of the Board or such committee.

**Section 4.13 Compensation.** The Corporation shall not pay compensation to directors for services rendered to the Corporation in their capacity as directors, except that directors may be reimbursed for reasonable expenses incurred in the performance of their duties to the Corporation. A director may receive reasonable compensation for the performance of services (including, without limitation, as an officer of the Corporation) provided to the Corporation in any capacity separate from his or her responsibilities as a director when so authorized by a majority of the directors then in office and in accordance with Section 10.01 of these by-laws.

## ARTICLE V COMMITTEES

**Section 5.01 Executive Committee and Other Committees of the Board.** The Board, by resolution adopted by a majority of the Entire Board, may designate from among the directors an Executive Committee and other committees of the Board consisting of three (3) or more directors. Each committee of the Board shall have such authority as the Board shall by resolution provide; and the Executive Committee shall have all the authority of the Board, except that no such committee shall have authority as to the following matters:

- (a) The filling of vacancies on the Board or in any committee.
- (b) The amendment or repeal of the by-laws, or the adoption of new by-laws.

(c) The amendment or repeal of any resolution of the Board which by its terms shall not be so amendable or repealable.

(d) The fixing of compensation of the directors, if any, for serving on the Board or any committee.

Special Committees or Task Forces may be appointed by the President or Chief Executive Office with the consent of the Board and shall have only the powers specifically delegated to them by the Board.

**Section 5.02 Quorum and Action by Committee.** Unless otherwise provided by resolution of the Board, a majority of all of the members of a committee shall constitute a quorum for the transaction of business and the vote of a majority of all of the members of a committee shall be the act of the committee. The procedures and manner of acting of the Executive Committee and of the committees of the Board shall be subject at all times to the directions of the Board.

**Section 5.03 Alternate Members.** The Board may designate one (1) or more directors as alternate members of any committee, who may replace any absent or disqualified member or members at any meeting of such committee.

## ARTICLE VI OFFICERS, EMPLOYEES, AND AGENTS

**Section 6.01 Officers.** The officers of the Corporation shall consist at least of a President, a Secretary, and a Treasurer. The Board may from time to time appoint such other officers, including one or more Vice Presidents and / or Assistant Secretaries, as it may determine. All officers shall be chosen by the Entire Board from slates of candidates eligible and willing to serve. The officers as of hereof are the persons set forth on Schedule II attached hereto.

**Section 6.02 Election, Term of Office, and Qualifications.** The officers of the Corporation shall be elected annually by a majority vote of the Board at the annual meeting of the Board, and each officer shall hold office until such officer's successor is elected and qualified or until such officer's earlier death, resignation, or removal. Except as may otherwise be provided in the resolution of the Board choosing an officer, no officer need be a director. One person may hold, and perform the duties of, more than one office, except that the same person may not hold the offices of President and Secretary. All officers shall be subject to the supervision and direction of the Board.

**Section 6.03 Removal.** Any officer elected or appointed by the Board may be removed at any time, with or without cause, by a vote of a majority of the Entire Board.

**Section 6.04 Resignations.** Any officer may resign at any time by giving ten days written notice to the Board. Unless otherwise specified in the notice, the resignation shall take effect at the time of receipt by the Board. The acceptance of such resignation shall not be necessary to make it effective.

**Section 6.05 Vacancies.** A vacancy in any office arising from any cause may be filled for the unexpired portion of the term by the Board.

**Section 6.06 Chairperson or President.** The Chairperson or President of the Corporation (herein referred to simply as “President”) shall preside at all meetings of the Board. He or she shall have the general powers and duties of supervision and management of the Corporation which usually pertain to his or her office, and shall keep the Board fully informed of the activities of the Corporation. The President shall perform all such other duties as are properly required of him or her by the Board. He or she or any of his or her appointed designees, including the Chief Executive Officer, has the power to sign and execute alone in the name of the Corporation all contracts authorized either generally or specifically by the Board, unless the Board shall specifically require an additional signature.

**Section 6.07 Vice President.** Each Vice President may be designated by such title as the Board may determine, and each such Vice President in such order of seniority as may be determined by the Board, shall, in the absence or disability of the President perform the duties and exercise the powers of the President. Each Vice President also shall have such powers and perform such duties as usually pertain to his or her office or as are properly required of him or her by the Board.

**Section 6.08 Secretary.** The Secretary, or an Assistant Secretary as designated and authorized by the Secretary, shall record and keep the minutes of all meetings of the Board in books kept for that purpose. He or she shall see that all notices and reports are given and served as required by law or these by-laws. He or she shall affix the corporate seal to and sign such instruments as require the seal and his or her signature and shall perform all duties as usually pertain to his or her office or as are properly required of him or her by the Board.

**Section 6.09 Treasurer.** The Treasurer shall oversee and support the Executive Director in the long-term financial planning of the Corporation. The Treasurer shall exhibit at all reasonable times the Corporation’s books of account and records to any of the directors of the Corporation upon request at the office of the Corporation. The Treasurer shall oversee the audit committee, including the execution and filing of the all requisite tax filings. The Treasurer shall support the Executive Director in financial oversight of the Corporation. He or she shall render a detailed statement or financial report to the Board of the condition of the finances of the Corporation at the annual meeting of the Board and shall perform such other duties as usually pertain to his or her office or as are properly required of him or her by the Board.

**Section 6.10 Chief Executive Officer.** The Chief Executive Officer shall have the care and custody of all the funds and securities of the Corporation and shall keep full and accurate accounts of all moneys received and paid by him or her on account of the Corporation. The Chief Executive Officer shall support and oversee the Executive Director in compliance with law and best practices for operation standards. He or she shall perform such other duties as usually pertain to his or her office or as are properly required of him or her by the Board.

**Section 6.11 Employees and Other Agents.** The Board may from time to time appoint such employees and other agents as it shall deem necessary, including any number of persons as advisors to the Board, to act singly or as a committee or committees, each of whom shall have such authority and perform such duties as the Board may from time to time determine. To the fullest extent allowed by law, the Board may delegate to any employee or agent any powers possessed by the Board and may prescribe their respective title, terms of office, authorities, and duties.

**Section 6.12 Compensation.** Any officer, employee, or agent of the Corporation is authorized to receive a reasonable salary or other reasonable compensation for services rendered to the Corporation when authorized by a majority of the Entire Board, and only when so authorized and in accordance with Section 10.01 of these by-laws.

## ARTICLE VII EXECUTION OF INSTRUMENTS

**Section 7.01 Contracts and Instruments.** The Board, subject to the provisions of Section 10.01 and the Corporation's Conflict of Interest Policy, may authorize any officer or agent of the Corporation to enter into any contract, to execute and deliver any instrument, or to sign checks, drafts, or other orders for the payment of money, notes or other evidences of indebtedness in the name of and on behalf of the Corporation. Such authority may be general or may be confined to specific instances. No instrument required to be signed by more than one officer may be signed by one person in more than one capacity.

**Section 7.02 Deposits.** The funds of the Corporation shall be deposited in its name with such banks, trust companies, or other depositories as the Board, or officers to whom such power has been delegated by the Board, may from time to time designate.

## ARTICLE VIII INDEMNIFICATION AND INSURANCE

**Section 8.01 Indemnification.** The Corporation will, to the fullest extent now or hereafter permitted by law, indemnify any person made, or threatened to be made, a party to any action or proceeding by reason of the fact that he or she, or his or her testator or intestate, was a director, officer or employee of the Corporation, against judgments, fines, amounts paid in settlement, and reasonable expenses, including attorneys' fees. No indemnification may be made to or on behalf of any such person if (a) his or her acts were committed in bad faith or were the result of his or her active and deliberate dishonesty and were material to such action or proceeding or (b) he or she personally gained in fact a financial profit or other advantage to which he or she was not legally entitled.

**Section 8.02 Insurance.** The Corporation will purchase and maintain commercially reasonable insurance to indemnify the Corporation for any obligation which it incurs as a result of its indemnification of directors and officers pursuant to Section 8.01 above, or to indemnify such persons in instances in which they may be indemnified pursuant to Section 8.01 above. The Corporation will purchase and maintain a commercially reasonable general liability insurance policy.

## ARTICLE IX GENERAL PROVISIONS

**Section 9.01 Fiscal Year.** The fiscal year of the Corporation shall be September 1 through August 31, unless otherwise provided by the Board.

**Section 9.02 Seal.** The corporate seal shall have inscribed thereon the name of the corporation, the year of its organization, and the words "Seal 1991, Not-For-Profit, New York."

The seal may be used by causing it or a facsimile thereof to be impressed or affixed or in any manner reproduced.

**Section 9.03 Books and Records.** The Corporation shall keep at the office of the Corporation correct and complete books and records of the activities and transactions of the Corporation, including the minute book, which shall contain a copy of the Certificate of Incorporation, a copy of these by-laws, all resolutions of the Board, and all minutes of meetings of the Board.

**Section 9.04 Record Retention and Destruction Policy.** In any instance where the Corporation faces issues related to document retention, it shall follow the procedures and rules set out in the Records Retention and Destruction Policy attached hereto as Exhibit B and incorporated into these by-laws by reference.

**Section 9.05 Whistleblower Protection Policy.** The Corporation shall follow the policies and procedures set out in the Whistleblower Protection Policy, attached hereto as Exhibit C, as amended from time to time, and incorporated into these by-laws by reference, in any instance where a director, officer, employee, or volunteer reports a suspected violation of law or corporate policy.

**Section 9.06 Annual Returns.** The Entire Board shall review the Corporation's annual information return filing with the Internal Revenue Service prior to it being filed.

**Section 9.07 Electronic Signatures.** Wherever a written instrument is required to be executed hereunder, an electronic signature, to the extent permitted by applicable law, shall be deemed to be a written signature.

## ARTICLE X INTERESTED PARTY TRANSACTIONS

**Section 10.01** For purposes of these by-laws, an “**interested party transaction**” is any contract or other transaction between the Corporation and (a) any present director or any individual who has served as a director in the five years preceding the transaction (“**past director**”), (b) any family member of a present or past director, (c) any corporation, partnership, trust, or other entity in which a present or past director is a director, officer, or holder of a financial interest, (d) any present officer or any individual who has served as an officer in the five years preceding the transaction (“**past officer**”), (e) any family member of a present or past officer, or (f) any corporation, partnership, trust, or other entity in which a present or past officer is a director, officer, or holder of a financial interest.

In any instance where the Corporation proposes to enter into an interested party transaction it shall follow the procedures and rules set forth in the Corporation's Conflict of Interest Policy adopted by the Board and as amended from time to time (which is attached hereto as Exhibit A and incorporated into these by-laws by reference).

**ARTICLE XI  
AMENDMENTS**

**Section 11.01** These by-laws may be altered, amended, or repealed by the affirmative vote of the majority of the Board present at any meeting of the Board at which a quorum is present, except a two-thirds vote of the Board shall be required for any amendment to add or remove a provision of these by-laws requiring a greater proportion of directors to constitute quorum or a greater proportion of votes necessary for the transaction of business. These by-laws shall amend, restate and supersede in their entirety those by-laws of Corporation dated December 10, 1991.

**ARTICLE XII  
NON-DISCRIMINATION**

**Section 12.01** In all of its dealings, neither the Corporation nor its duly authorized agents shall discriminate against any individual or group for reasons of race, color, creed, sex, age, culture, national origin, marital status, sexual preference, mental or physical handicap, or any category protected by state or federal law. The Corporation's policy regarding Non-Discrimination is attached herewith as Exhibit D.

**ARTICLE XIII  
REFERENCE TO CERTIFICATE OF INCORPORATION**


**Section 13.01** References in these by-laws to the Certificate of Incorporation shall include all amendments thereto or changes thereof unless specifically excepted by these by-laws. In the event of a conflict between the Certificate of Incorporation and these by-laws, the Certificate of Incorporation shall govern.

[SIGNATURE PAGE FOLLOWS]



I HEREBY CERTIFY that the foregoing is a full, true, and correct copy of the by-laws of Creative Arts Workshops for Kids, Inc., a New York Not-for-Profit Corporation, as in effect on the date hereof.

**Creative Arts Workshops for Kids, Inc.**

By:   
Name: Julia Sanabria  
Title: Secretary of Corporation

## **SCHEDULE I**

### **Directors as of March 18, 2021**

Mosely Chaszar

Mark Evans

Neil Goldmacher

Andrew D. Levin

Richard E. Morris

Angela Pennyfeather

Brian Ricklin

Julia Sanabria

Marcos Santiago

Steven Soutendijk

Andrew Stern

Rick Wise

Eric Withrow

**SCHEDULE II**

**Officers as of March 18, 2021**

Andrew D. Levin, Chairman & President,

Brian Ricklin, Chief Executive Officer & Assistant Secretary, and staff position as Executive Director

Eric Withrow, Treasurer,

Julia Sanabria, Secretary

**EXHIBIT A**

**Conflict of Interest Policy**

# Creative Arts Workshops for Kids

## CONFLICT OF INTEREST POLICY

### I. Application of Policy

This policy applies to officers, *Key Employees*, and members of the Board of Directors (individually, a “*director*,” collectively, the “*Board*”) of Creative Arts Workshops for Kids (the “*Organization*”). All persons covered under this policy are hereinafter referred to as “*Covered Persons*.” Capitalized terms used but not defined herein have the meaning ascribed in the Glossary section below.

### II. Conflict of Interest

A conflict of interest may exist when the interests or concerns of a Covered Person may be seen as competing with the interests or concerns of the Organization. There are a variety of situations that raise conflict of interest concerns including, but not limited to, the following:

Financial Interests. A conflict of interest may exist where a Covered Person, a *Family Member*, or an entity in which a Covered Person or *Family Member* holds, directly or indirectly, a *Material Financial Ownership or Management Interest* (collectively referred to as “*Interested Party*”) directly or indirectly benefits or profits as a result of a decision made or transaction entered into by the Organization. Examples include situations where:

- The Organization contracts to purchase or lease goods, services, or properties from an Interested Party;
- The Organization purchases an ownership interest in or invests in a business entity owned by an Interested Party;
- The Organization offers employment to a Covered Person or *Family Member* other than a person who is already employed by the Organization;
- An Interested Party is provided with a gift, gratuity, or favor of a substantial nature (*i.e.*, not of a nominal or de minimis nature) from a person or entity that does business or seeks to do business with the Organization; or
- An Interested Party is gratuitously provided use of the facilities, property, or services of the Organization.

Other Interests. A conflict of interest may also exist where an Interested Party obtains a non-financial benefit or advantage that such party would not have obtained absent the Interested Party’s relationship with the Organization or where the Interested Party’s duty or responsibility owed to the Organization conflicts with a duty or responsibility owed to some other organization. Examples include situations where:

- A Covered Person or *Family Member* seeks to obtain preferential treatment by the Organization for himself or herself or an Interested Party;

- A Covered Person or *Family Member* seeks to make use of confidential information obtained from the Organization for his or her own benefit or for the benefit of an Interested Party;
- A Covered Person or *Family Member* seeks to take advantage of an opportunity, or enable an Interested Party to take advantage of an opportunity that he or she has reason to believe would be of interest to the Organization.

### **III. Disclosure of Actual or Potential Conflicts of Interest**

Covered Persons are under a continuing obligation to disclose any actual or potential conflict of interest as soon as it is known or reasonably should be known.

Each Covered Person shall complete a Conflict of Interest Disclosure Statement, in the form attached hereto as *Appendix A*, to fully and completely disclose the material facts about any actual or potential conflicts of interest he or she might have. The form shall be completed upon his or her association with the Organization and shall be updated annually thereafter. An additional disclosure statement shall be filed at such time as an actual or potential conflict arises.

For all Covered Persons, the disclosure statements shall be provided to the Board President, or in the case of the disclosure statement of the Board President, such statement shall be provided to Board Treasurer.

The Secretary of the Organization shall cause copies of all disclosure statements to be filed with the official corporate records of the Organization.

### **IV. Procedures for Review of Actual or Potential Conflicts Generally**

Whenever there is reason to believe that an actual or potential conflict of interest exists between the Organization and a Covered Person, the disinterested directors shall be responsible for reviewing the matter and determining an appropriate organizational response to protect the interests of the Organization. This response may include, but is not necessarily limited to, further Board review or invoking the procedures described in Section V below with respect to a specific proposed action or transaction.

### **V. Procedures for Addressing Conflicts of Interest for Specific Transactions**

If it is determined that an actual or potential conflict of interest exists between the interests of the Organization and a Covered Person with respect to a specific proposed action or transaction, the Organization shall use commercially reasonable efforts to refrain from the proposed action or transaction until such time as the proposed action or transaction (or, in each case, activity in furtherance thereof) has been approved by the disinterested members of the Board. The following procedures shall apply:

- An officer or director who has an actual or potential conflict of interest with respect to a proposed action or transaction of the Organization shall not participate in any way or be present during the deliberations and decision making of the Organization with respect to

such action or transaction. The Covered Person may, upon request, be available to answer questions or provide material factual information about the proposed action or transaction.

- The disinterested members of the Board may approve the proposed action or transaction upon finding that it is in the best interests of the Organization. The Board shall consider whether the terms of the proposed action or transaction are fair and reasonable to the Organization and whether it would be possible, with reasonable effort, to find a more advantageous arrangement with a party or entity that is not an Interested Party.
- Approval by the disinterested members of the Board shall be by vote of a majority of directors in attendance at a meeting at which a quorum is present. A director who has an actual or potential conflict of interest with respect to a proposed action or transaction of the Organization shall not be counted for purposes of determining whether a quorum is present, nor for purposes of determining what constitutes a majority vote of directors in attendance.
- The minutes of the meeting shall reflect that the conflict of interest disclosure was made, the vote taken and, where applicable, the abstention from voting and participation by the Covered Person.

## **VI. Violations of Conflict of Interest Policy**

If the Board of Directors has reason to believe that a Covered Person has failed to disclose an actual or potential conflict of interest, it shall inform the person of the basis for such belief and afford the person an opportunity to explain the alleged failure to disclose.

If, after hearing the response of the Covered Person and making such further investigation as may be warranted in the circumstances, the Board determines that the Covered Person has in fact failed to disclose an actual or possible conflict of interest, it shall take such disciplinary and corrective action as it deems necessary and appropriate, in its discretion.

## **GLOSSARY**

**“Affiliate”** – means any entity for which the Organization directly or indirectly has the right to elect, appoint, or otherwise approve a majority of the governing body of the entity.

**“Business Transaction”** – includes, but is not limited to, contracts of sale, lease, license and performance of services, whether initiated during the Organization’s tax year or ongoing from a prior year. Business Transactions also include joint ventures in which either the profits or capital interest of the Organization and you (or other interested person) each exceeds 10%.

**“Family Member”** – means a spouse, domestic partner, ancestor, sibling, children or other descendants or spouse or domestic partner of a sibling, child, grandchild or great grandchild of a Covered Person.

**“Key Employee”** – An employee of the Organization who has been designated as such on attached Schedule A to the attached Conflict of Interest Disclosure Form.

**“Material Financial Ownership or Management Interest”** – Those relationships described in the Conflict of Interest Disclosure Form attached hereto as Appendix A.

**“Officer”** – A person designated as an officer by state law or the Organization’s organizational documents (or Board resolutions), and the top management official & top financial officer.



## Creative Arts Workshops for Kids

### FORM OF ANNUAL CONFLICT OF INTEREST DISCLOSURE STATEMENT

I have received and carefully read the Conflict of Interest Policy (the "**Policy**") of **Creative Arts Workshops for Kids** (the "**Organization**") and have considered not only the literal expression of the policy but also its intent. By signing this affirmation of compliance, I hereby affirm that I understand and agree to comply with the Organization's Conflict of Interest Policy. Capitalized terms used but not defined herein have the meaning assigned in the Glossary of the Policy.

Except as otherwise indicated in this Annual Conflict of Interest Disclosure Statement and attachments, if any, below, I hereby state that I do not, to the best of my knowledge, have any conflict of interest that may be seen as competing with the interests of the Organization, nor does a **Family Member**, or an entity in which I or a **Family Member** holds directly or indirectly, a Material Financial Ownership or Management Interest (as defined in the Organization's Conflict of Interest Policy) (all collectively referred to as an "**Interested Party**") have any such actual or potential conflict of interest.

If any situation should arise in the future that I think may involve me in a conflict of interest, I will promptly and fully disclose the circumstances to the Organization's Board President as applicable.

I further certify that the information set forth in this Annual Conflict of Interest Disclosure Statement and attachments, if any, is true and correct to the best of my knowledge, information, and belief. I also certify that I commit to providing an updated form to the Organization's Board President whenever a material change occurs in the information I have provided.

Signature \_\_\_\_\_

Printed Name \_\_\_\_\_

Date \_\_\_\_\_

The revised IRS annual information return for tax-exempt organizations (Form 990) requires organizations to disclose certain relationships, transactions, and arrangements that could result in conflicts of interest or affect the independent decision-making of the organization's governing body. To help us accurately complete the Organization's Form 990, please answer the questions contained in this conflict of interest disclosure statement.

Name: \_\_\_\_\_

Relationship to the **Organization**:

\_\_\_\_\_ Trustee or Director

\_\_\_\_\_ Trustee or Director within the last 5 years

\_\_\_\_\_ Officer

\_\_\_\_\_ Officer within the last 5 years

\_\_\_\_\_ Key Employee

\_\_\_\_\_ Key Employee within the last 5 years

List all for-profit and non-profit boards of directors (or trustees) other than the **Organization** on which you serve now, or on which you served at any time during the most recently completed tax year of the organization:

\_\_\_\_\_  
\_\_\_\_\_

1. EMPLOYMENT

(a) To the best of your knowledge, do you or any **Family Member** now, or did any of you at any time during the Organization's most recently completed tax year, receive compensation as a full or part-time employee of the **Organization** or an **Affiliate** thereof?

Yes ( ) No ( ) If yes, please describe.

\_\_\_\_\_  
\_\_\_\_\_

(b) To the best of your knowledge, is your compensation now (from the **Organization**, an **Affiliate**, or any other entity), or was it at any time during the Organization's most recently completed tax year, determined by one or more individuals who are compensated by the **Organization** or an **Affiliate** thereof?

Yes ( ) No ( ) If yes, please describe.

\_\_\_\_\_  
\_\_\_\_\_

2. INDEPENDENT CONTRACTOR To the best of your knowledge, do you or any **Family Member** now, or did any of you at any time during the Organization's most recently completed tax year, receive compensation as an independent contractor from the **Organization** or an **Affiliate** thereof?

Yes ( ) No ( ) If yes, please describe.

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3. OTHER FINANCIAL ARRANGEMENTS

(a) To the best of your knowledge, did the **Organization** engage in any **Business Transaction** during the Organization's most recently completed tax year with an entity (other than a tax-exempt organization or a governmental unit or instrumentality) for whom you or a **Family Member** was serving at the time of the transaction as (i) an **Officer**, (ii) a director, (iii) a trustee, (iv) a key employee, or a partner or member (or shareholder in a professional corporation) with a more than 5% ownership interest (including ownership by a **Family Member**)?

Yes ( ) No ( ) If yes, please describe.

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(b) To the best of your knowledge, during the Organization's most recently completed tax year did the **Organization** engage in any **Business Transaction** with any entity that is more than 35% owned (or more than 35% controlled, if a nonprofit corporation), directly or indirectly, individually or collectively, by (i) you or one of your **Family Members** and (ii) one or more other people who was an **Officer**, director, trustee, or **Key Employee** of the **Organization** within the past five years or a **Family Member** of any of those other people?

Yes ( ) No ( ) If yes, please describe.

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4. FAMILY RELATIONSHIPS: To the best of your knowledge, are you now, or were you at any time during the most recently ended tax year of the Organization a **Family Member** of any of the directors, trustees, **Officers**, or **Key Employees** of the **Organization**?

Yes ( ) No ( ) If yes, please describe.

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5. OTHER BUSINESS RELATIONSHIPS. To the best of your knowledge, do you or a **Family Member** now, or did you or a **Family Member** at any time during the Organization's most recently completed tax year, have one of the following "business relationships" with any other director, trustee, **Officer** or **Key Employee** of the **Organization**?

(a) Any such person is employed by any such other person individually or by an entity for whom such other person is a director, trustee, officer, key employee, or a greater-than- 35% owner;

(b) Any such person is transacting business with such other person (other than in the ordinary course of either party's business on the same terms as are generally offered to the general public), directly or indirectly (indirectly meaning transactions with an organization for whom the person is a director, trustee, officer, key employee, or greater than 35% owner), in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the Organization's tax year (other than charitable contributions to tax-exempt organizations); or

(c) Any two of such people are each a director, trustee, officer, or greater than 10% owner in the same business or investment entity (other than the same tax-exempt organization).

Ownership is measured by stock ownership (either voting or value) of a corporation, profits or capital interest in a partnership or limited liability company, membership interest in a nonprofit organization, or beneficial interest in a trust. Ownership includes indirect ownership (e.g., ownership in an entity that has ownership in the entity in question); there may be ownership through multiple tiers of entities.

*Privileged Relationship Exception* – For purposes of this question, a business relationship does not include a relationship between an attorney and client, a medical professional (including a psychologist) and patient, or a priest/clergy and penitent/communicant.

Yes ( ) No ( ) If yes, please describe.

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6. LOANS: To the best of your knowledge, was there outstanding at any time during the Organization's most recently completed tax year a loan, advance, or any amount receivable, between the **Organization** and you, a **Family Member**, or any entity more than 35% owned or controlled by you or such **Family Member**, but not advances under an accountable plan, outstanding charitable pledges, and receivables created in the ordinary course of business of the Organization on terms available to the public?

Yes ( ) No ( ) If yes, please describe.

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7. GRANTS. To the best of your knowledge, have you, a *Family Member*, or any entity more than 35% owned by you or a *Family Member*, received during the Organization's most recently completed tax year from the Organization any grant, award, or other non-compensatory benefits of any amount, including the provision of goods or services, or the use of facilities? (Grants include scholarships, fellowships, internships, prizes and awards, and the gift portion of a part-sale, part-gift transaction).

Yes ( ) No ( ) If yes, please describe.

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8. TERRORIST ACTIVITY

To your knowledge, have you provided financial, technical, in-kind, or material support or resources to any individual or entity, or agent thereof, that advocates, plans, sponsors, engages in, or has engaged in terrorist activities, including but not limited to those listed on the Office of Foreign Assets Control (OFAC) and the Specially Designated Nationals And Blocked Persons List (SDN).

Yes ( ) No ( ) If yes, please describe.

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9. INTEGRITY

(a) Within the past five (5) years have you had a revocation, suspension or disbarment of any business or professional permit and or license?

Yes ( ) No ( ) If yes, please describe.

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(b) Within the past five (5) years have you been the subject of an investigation, whether open or closed, by any government entity for a civil or criminal violation? If so, have you been the subject of an indictment, grant of immunity, judgment or conviction (including entering into a plea bargain) for conduct constituting a crime?

Yes ( ) No ( ) If yes, please describe.

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(c) If you have the authority to sign, execute, or approve bids, proposals, contracts or supporting documentation for New York State, have you been subject to investigation, whether open or closed, by any government entity for any civil or criminal violation for any business related conduct withing the last five (5) years Have you been subject to an indictment, grant of immunity, judgement or conviction of any business related conduct constituting a crime including, but not limited to fraud, extortion, bribery, racketeering, price fixing, bid collusion or any crime related to

truthfulness?

Yes ( ) No ( ) If yes, please describe.

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## SCHEDULE A

**Key Employee** – for purposes of this conflict of interest disclosure statement, a Key Employee of an organization is an employee of the organization (other than an officer or director) who meets **all three** of the following tests, applied in the order listed:

1. \$150,000 Test – receives reportable compensation from the organization and all related organizations in excess of \$150,000 for the calendar year ending with or within the organization’s tax year.
2. Responsibility Test – the employee
  - a. has responsibilities, powers, or influence over the organization as a whole similar to those of officers or directors ;
  - b. manages a discrete segment or activity of the organization that represents 10% or more of the activities, assets, income, or expenses of the organization, as compared to the organization as a whole; or
  - c. has or shares authority to control or determine 10% or more of the organization’s capital expenditures, operating budget, or compensation for employees.
3. Top 20 Test – the employee is one of the 20 employees (that satisfy the \$150,000 Test and the Responsibility Test) with the highest reportable compensation from the organization and related organizations for the calendar year ending with or within the organization’s tax year.

**EXHIBIT B**

**Record Retention and Destruction Policy**



## **Creative Arts Workshops for Kids, Inc.**

### **AMENDED AND RESTATED**

### **RECORD RETENTION AND DESTRUCTION POLICY**

**Creative Arts Workshops for Kids, Inc.** (the “**Organization**”) has adopted this Record Retention and Destruction Policy (the “**Policy**”) to:

- ensure that its records and documents are protected, maintained, and destroyed in a manner that is consistent with the Organization’s legal requirements and the principles of good governance; and
- establish guidelines for the Organization’s board of directors, officers, employees, volunteers and other parties that may be identified by the Records Officer from time to time (such persons, the “**Constituents**”).

#### **Scope of the Policy**

This Policy applies to all records generated in the course of the Organization’s operations, including both original documents and reproductions, and paper and electronic documents, including records stored on computers. Records may include (but are not limited to):

- Appointment book and calendar entries.
- Audio and video recordings.
- Beneficiary information.
- Computer programs.
- Contracts.
- Electronic files.
- Emails.
- Employee and director handbooks.
- Fundraising and donation records, including donor information.
- Grant applications.
- Handwritten notes.
- Invoices.
- Letters and other correspondence.
- Memory in cell phones and PDAs.
- Online postings on social media platforms and websites.
- Performance reviews.

- Test samples.
- Voicemails.

Attached as Appendix A is the Organization's Record Retention Schedule, which sets forth the retention and disposal schedule for the Organization's records. All Constituents must abide by the obligations set forth in this Policy and the Organization's Record Retention Schedule set forth on Appendix A. The accidental or intentional destruction of these records during the applicable retention periods set forth on Appendix A could result in the following consequences for the Organization and/or its Constituents:

- fines and penalties;
- loss of legal rights and privileges that the records may evidence and help preserve;
- obstruction of justice charges;
- inference of spoliation of evidence and spoliation tort claims;
- contempt of court charges;
- serious disadvantages in litigation; and
- reputational damage.

An employee's failure to comply with this Policy may result in disciplinary sanctions, including suspension or termination.

This Policy is in accordance with the Sarbanes-Oxley Act of 2002, under which it is a crime to change, conceal, falsify or destroy any record with the intent to impede or obstruct any official or government proceeding. Therefore, this Policy is part of the organization-wise system for review, retention and destruction of records that the Organization creates or receives in the course of its operations.

### **Disposable Information**

**"Disposable Information"** is information in any form that would normally be a record subject to the scope of this Policy, except that it:

- serves a temporary useful purpose or no purpose;
- is no longer required for the operation of the Organization; and
- is not required by law to be retained by the Organization.

Disposable Information may be safely destroyed without violating this Policy. Examples may include duplicates of originals that have not been annotated; preliminary drafts of letters, memoranda, reports, worksheets and informal notes that do not represent significant steps or decisions in the preparation of an official record; books, periodicals, manuals, training binders and

other printed materials obtained from sources outside of the Organization and retained primarily for reference purposes; and spam and junk mail.

### **Confidential Information Belonging to Others**

Any confidential information that a Constituent may have obtained from a source outside of the Organization, such as a previous employer or through outside volunteer activities, must not, so long as such information remains confidential, be disclosed or used by the Organization. Unsolicited confidential information submitted to the Organization should be refused, returned to the sender where possible, and deleted if received in an electronic format.

### **Administration**

The Organization's Executive Director is the person responsible for administering this Policy and implementing processes and procedures to ensure that the Policy is followed (the "**Records Officer**"). The Records Officer is authorized to undertake the following actions: (i) modify the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories; (ii) monitor local, state and federal laws affecting record retention; (iii) annually review the record retention and disposal program; and (iv) monitor compliance with this Policy. Notwithstanding the foregoing, the board of directors (the "Board") maintains the right to modify, amend or supplant this Policy from time to time.

### **Retention and Storage of Records**

Records are to be retained for the minimum period required by Appendix A, by contract, or by applicable state law or regulation, whichever is longest. Subject to any limitation set forth in this Policy, draft, working, or reference documents should be destroyed when they are superseded by a final document or are no longer in daily use. However, drafts and working documents that are exchanged externally in the course of any transaction should be retained for as long as the final documents are required to be retained. In general, the retained copy of a record should not contain personal notations, other than the author's signature.

The Organization's records must be stored in a safe, secure and accessible manner in accordance with this Policy. Any records, including the Organization's governing documents and financial files, that are essential to the Organization's operations during an emergency, and any records requiring permanent retention, must be duplicated and/or backed up at least on a daily basis.

### **Destruction of Records**

Records that are no longer required to be retained, or that have satisfied their required periods of retention, should be destroyed in a manner that ensures that all sensitive or confidential material can no longer be read or interpreted. Physical copies or documents should be shredded, and electronic documents should be erased or otherwise rendered unreadable. If any Constituent is unsure whether to retain a certain record, contact the Records Officer.

### Suspension of Destruction of Records

**In addition to any record retention requirement otherwise set forth in this Policy: all records (including physical and electronic copies thereof), that may potentially be relevant to a pending or reasonably-anticipated official proceeding, legal proceeding, investigation or audit (each a “Proceeding”), must be carefully preserved and maintained for the duration of such Proceeding (or until such Proceeding is no longer pending or reasonably anticipated to occur), and if the Organization receives notice of, or reasonably anticipates, a Proceeding, the Records Officer shall promptly inform the Organization’s directors, officers, agents, advisors and contractors to suspend any further destruction of records under this Policy until such time as the Records Officer, with the advice of counsel, determines otherwise.**

### Reporting Violations

The Organization is committed to enforcing this Policy as it applies to all forms of records. The effectiveness of the Organization’s efforts depends largely on the compliance of its Constituents. If you reasonably suspect that you or someone else may have violated this Policy, you should report the incident immediately to the Records Officer. If you do not report inappropriate conduct, the Organization may not become aware of a possible violation of this Policy and may not be able to take appropriate corrective action. No one will be subject to, and the Organization prohibits, any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

### Questions about the Policy

Any questions about this Policy should be referred to the Records Officer, who is in charge of administering, enforcing and updating this Policy.

Records Officer: Brian Ricklin  
Phone: 917-697-2352  
Email: [brian@creativeartworks.org](mailto:brian@creativeartworks.org)

**Acknowledgement**

I, \_\_\_\_\_ (Constituent name), acknowledge that on \_\_\_\_\_ (date), I received a copy of Creative Arts Workshop for Kids, Inc.'s (the "**Organization**") Records Retention and Destruction Policy (the "**Policy**") and that I read it, understood it, and agree to comply with it. I understand that the Organization has the maximum discretion permitted by law to interpret, administer, change, modify, or delete this Policy at any time with or without notice. No statement or representation by a supervisor or manager or any other employee, whether oral or written, can supplement or modify this Policy. Changes can be made only if approved in writing by the Records Officer. I also understand that any delay or failure by the Organization to enforce any policy or rule will not constitute a waiver of the Organization's right to do so in the future. I understand that neither this policy nor any other communication by management representatives or any other employee, whether oral or written, is intended in any way to create a contract of employment.

**For employees only:** I understand that, unless I have a written employment agreement signed by an authorized representative of the Organization, I am employed at will and this Policy does not modify my at-will employment status. If I have a written employment agreement signed by an authorized representative of the Organization and the Policy conflicts with the terms of my employment agreement, I understand that the terms of my employment agreement will control.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

## Appendix A – Record Retention Schedule

The following retention periods apply to both physical and electronic documents. If no physical copy of an electronic document is retained, the means to “read” the electronic document must also be retained. The Organization establishes retention or destruction schedules or procedures for specific categories of records. This is done to ensure legal compliance and accomplish other objectives, such as protecting intellectual property and controlling costs. Each Constituent should give special consideration to the categories of documents listed in the record retention schedule below. Avoid retaining a record if there is no business reason for doing so, and consult with the Records Officer if unsure.

### Accounting, Legal and Finance

<b>Record Type</b>	<b>Retention Period</b>
Accounts payable & accounts receivable ledgers and schedules	7 years
Annual audit reports and financial statements	Permanent
Annual audit records, including work papers and other documents that relate to the audit	7 years after completion of audit
Bank statements and canceled checks	7 years
Credit card numbers	Full credit card numbers should not be retained any longer than is reasonably necessary or appropriate for the Organization’s immediate business needs and/or to satisfy merchant account agreements.
Expense reports	7 years
General ledgers	Permanent
Notes receivable ledgers and schedules	7 years
Investment records	7 years after sale of investment
Opinions of counsel	Permanent
Legal correspondence	Permanent
Legal settlement or court ruling records	Permanent
Annual plans and budgets	2 years

### Corporate Records

<b>Record Type</b>	<b>Retention Period</b>
Corporate records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent

Contracts and related correspondence (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination
Licenses and permits	Permanent
Trademark, Patent and Copyright registrations	Permanent

### **Tax Records**

<b>Record Type</b>	<b>Retention Period</b>
Federal and state tax-exemption determinations	Permanent
IRS rulings	Permanent
Sales & use and other excise tax records	7 years
Tax bills, receipts, and statements	7 years
Income, franchise and property tax returns	Permanent
Annual information returns – Federal Form 990 and State returns	Permanent
IRS or other government audit records	Permanent
Payroll tax records	7 years

### **Insurance Records**

<b>Record Type</b>	<b>Retention Period</b>
Directors and Officers insurance policy	Permanent
General Liability Insurance Policy	Permanent
Insurance claims applications, disbursements & denials	Permanent

### **Employment Records**

<b>Record Type</b>	<b>Retention Period</b>
Employee handbooks	1 copy kept permanently
Family and Medical Leave Act records	3 years
Employee earnings records	7 years after separation

All other employment records	Later of 6 years after separation or 6 years after the date upon which the document would have been filed
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### Property Records

<b>Record Type</b>	<b>Retention Period</b>
Property deeds, assessments, licenses, rights of way	Permanent
Property insurance policies	Permanent

### Contribution Records

<b>Record Type</b>	<b>Retention Period</b>
Records of contributions	7 years
Documents evidencing terms, conditions or restrictions on gifts	7 years after funds are expended

### Electronic Records

<b>Record Type</b>	<b>Retention Period</b>
Electronic mail	1 year (potentially longer if it contains an electronic record)
Electronic records (e.g. PDF files, word documents)	Retention period depends on subject matter of the electronic record



**EXHIBIT C**

**Whistleblower Protection Policy**

# **Creative Arts Workshops for Kids, Inc.**

## **AMENDED AND RESTATED**

### **WHISTLEBLOWER PROTECTION POLICY**

**Creative Arts Workshops for Kids, Inc.** (the “*Organization*”) is committed to the highest possible standards of ethical, moral, and legal conduct. Consistent with this commitment, this Whistleblower Protection Policy (“*Policy*”) aims to provide avenues for directors, officers, contractors and volunteers to raise concerns about suspected illegal or unethical conduct or practices or violations of the Organization’s policies on a confidential, and, if desired, anonymous basis, and to provide reassurance that they will be protected from reprisals or victimization for whistle-blowing that is undertaken in good faith.

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#### **Administration**

The Organization’s Executive Director is the corporate official responsible for administering this Policy and implementing processes and procedures to ensure that the Policy is followed. The Executive Director responsible for investigating all reports of suspected illegal or unethical conduct or practices or violations of the Organization’s policies filed pursuant to this Policy. If the Executive Director is the subject of a report, such report will be given to the Organization’s Board of Directors and the Secretary of the Organization or a designee of the Secretary shall investigate the report.

#### **Reporting**

Directors, officers, employees, contractors and volunteers who have a concern relating to suspected violation of this Policy involving the Organization or a representative of the Organization may make a report in person, by telephone, electronic communication or in a written correspondence directed to the Executive Director, a member of the Board of Directors, or the Organization’s legal counsel. A report can be filed at any time; however, the earlier a report is filed, the easier it is for the Organization to take action and investigate the report.

Any report of suspected illegal or unethical conduct or practices or violations of the Organization’s policies will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and applicable legal requirements. Reports may be filed anonymously, but the Organization encourages persons filing reports to identify themselves in order to allow the Organization to ask follow-up questions and conduct a thorough investigation. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Crimes or threatened crimes against persons or property pertaining assault, rape, and theft and other crimes of a similar nature should immediately be reported to local law enforcement.

### **Investigating Reports**

Following the receipt of any report of suspected illegal or unethical conduct or practices or violations of the Organization's policies, the Executive Director or the Board will investigate the report and will take corrective and disciplinary actions where appropriate. The Executive Director or the Board may request that individual directors, officers, employees, and/or outside advisors, as appropriate, assist in the investigation, provided that such persons are not a subject of the investigation.

### **Right to Information**

A person who files a report pursuant to this Policy will be entitled to receive a response from the Executive Director or the Board within a reasonable period of time following the filing of the report. The response will, at a minimum, acknowledge that the report was received by the Organization and indicate how the matter will be addressed. At the discretion of the Organization, and any legal limitations that may apply, a person who files a report may also be entitled to receive information about the outcome of any investigation conducted by the Executive Director or the Board.

### **Document Retention**

The Organization will retain as a part of the records of the Organization any good faith report pursuant to this Policy for a period of at least seven years.

### **No Retaliation Permitted**

No director, officer, employee, contractor or volunteer who in good faith files a report regarding suspected illegal or unethical conduct or practices or violations of the Organization's policies will suffer harassment or retaliation in connection with such report. Any director, officer, employee, contractor or volunteer who knowingly retaliates against someone for filing a report under this Policy will be subject to discipline, including termination of service. Additionally, no director, officer, employee, contractor or volunteer will be adversely affected because he or she refused to carry out a directive that, in fact, constitutes corporate fraud, or is a violation of state or federal law.

### **Trade Secrets**

No director, officer, employee, contractor or volunteer will be subject to liability or retaliation for disclosing a trade secret in compliance with 18 U.S.C. §1833 either: (a) in confidence to a federal, state or local government official or to an attorney solely for the purpose of reporting or investigating suspected illegal or unethical conduct or practices or violations of the Organization's policies; or (b) in a complaint or other document filed in a lawsuit or other proceeding under seal.

### **Reporting Retaliation**

Any director, officer, employee, contractor or volunteer who believes that he or she has been subjected to harassment or retaliation as a result of having filed a report of suspected illegal or unethical conduct or practices or violations of the Organization's policies should immediately report the harassment or retaliation to the Executive Director, a member of the Board of Directors, or the Organization's legal counsel. The Executive Director or the Board will investigate the report and will take corrective and disciplinary actions where appropriate.

### **Acting in Good Faith**

Anyone filing a report must be acting in good faith and have reasonable grounds for believing that the information disclosed in the report indicates a violation of law and/or ethical standards. Any unfounded allegation that proves to have been made maliciously, recklessly or knowingly to be false will be viewed as a serious offense and will be subject to discipline, including termination of service as a director, officer, employee, contractor or volunteer and other legal action necessary to protect the Organization's interests.

### **Examples of Appropriate Subjects to Report**

Examples of appropriate subjects to report under this Policy include but are not limited to financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices, such as:

- Fraud
- Theft or other misappropriation or misuse of the Organization's assets or resources
- Embezzlement
- Bribery or kickbacks
- Undisclosed conflicts of interest
- Acts that are inconsistent with the Organization's stated policies
- Misstatements or other irregularities in records
- Incorrect financial reporting
- Illegal activities
- Forgery or alteration of documents

**Acknowledgement**

I, \_\_\_\_\_ (Non-Profit Individual name), acknowledge that on \_\_\_\_\_ (date), I received a copy of Creative Arts Workshops for Kids, Inc.'s (the "**Organization**") Whistleblower Policy (the "**Policy**") and that I read it, understood it, and agree to comply with it. I understand that the Organization has the maximum discretion permitted by law to interpret, administer, change, modify, or delete this Policy at any time with or without notice. No statement or representation by a supervisor or manager or any other employee, whether oral or written, can supplement or modify this Policy. Changes can be made only if approved in writing by the Board of Directors of the Organization. I also understand that any delay or failure by the Organization to enforce any policy or rule will not constitute a waiver of the Organization's right to do so in the future. I understand that neither this policy nor any other communication by management representatives or any other employee, whether oral or written, is intended in any way to create a contract of employment.

**For employees only:** I understand that, unless I have a written employment agreement signed by an authorized representative of the Organization, I am employed at will and this Policy does not modify my at-will employment status. If I have a written employment agreement signed by an authorized representative of the Organization and the Policy conflicts with the terms of my employment agreement, I understand that the terms of my employment agreement will control.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

**EXHIBIT D**

**Non-Discrimination Policy**



## **Equal Employment Opportunity and Affirmative Action Policy**

Creative Art Works is an Equal Opportunity Employer (EEO) and provides equal employment opportunities to all employees and applicants for employment without regard to race, color, religion, gender, sexual orientation, national origin, age, physical or mental disability, veteran status, uniform service member status, genetics or any other protected class under federal, state, or local law. In addition to federal law requirements, Creative Art Works complies with all applicable state and local laws and related governmental rules and regulations governing nondiscrimination in employment. This policy applies to all terms and conditions of employment, including recruiting, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation and training.

In New York, the following are protected classes: age [18 and over], race, creed, color, national origin, sexual orientation, gender, disability (including use of a guide dog, hearing dog, or service dog), predisposing genetic characteristics, military status, marital status, victims of domestic violence or stalking, and previous conviction of criminal offenses, unless directly related to employment involving an unreasonable risk to property, or to the safety or welfare of specific individuals, or the general public.

The Company is committed to Equal Employment Opportunity and as part of our Affirmative Action Plan we shall:

- Recruit, hire, upgrade, train and promote in all job classifications, without regard to race, sex, color, creed, religion, age, national origin, disability, marital status or sexual orientation in accordance with all applicable laws, directives and regulations of federal, state and city entities;
- Base employment decisions on the principles of Equal Employment Opportunity, and with the intent to further the Company's Affirmative Action commitment;
- Ensure that all terms and conditions of employment such as compensation, benefits, layoff, return from layoff, Company-sponsored training, educational tuition assistance, social and recreation programs, shall be administered without regard to race, sex, color, creed, religion, age, national origin, disability, marital status or sexual orientation in accordance with all applicable laws, directives and regulations federal, state and city authorities;
- Ensure that promotion decisions will be made in accordance with the principles of Equal Employment Opportunity and Affirmative Action by imposing only valid requirements for promotional opportunities;
- Take action to prevent harassment including sexual harassment or intimidation of all employees, particularly those encompassed by the Company's affirmative action efforts.

The Company will vigorously pursue opportunities to recruit and develop job candidates who have the desire and potential for becoming qualified employees through our commitment to affirmative action.

Management performance in this program will be evaluated, as is performance in other company goals.

Jill Goldstein, Office Manager, has been assigned responsibility for the implementation and administration of this policy. She also has been designated to develop and ensure the fulfillment of the Company's Affirmative Action commitment.