



# CODE OF ETHICS FOR SENIOR FINANCIAL OFFICERS

**THE FIRST OF LONG ISLAND CORPORATION  
CODE OF ETHICS FOR SENIOR FINANCIAL OFFICERS**

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**PURPOSE**

The First of Long Island Corporation's (together with all affiliates and subsidiaries, collectively the "Company") *Code of Ethics* sets forth the standards and guidelines that all employees, officers and directors of the Company are bound by and expected to adhere to. The *Code of Ethics* has been designed to promote honesty, integrity and high standards of conduct, to deter wrongdoings, and to ensure compliance with all applicable federal and state laws and regulations.

The *Code of Ethics* is however only one component in the Company's framework of policies that establishes the ethical standards to be promoted and expected. The First of Long Island Corporation's *Code of Ethics for Senior Financial Officers* establishes the principles and practices that all Senior Financial Officers are expected to exhibit and promote.

The Chief Executive Officer, Chief Financial Officer, Chief Risk Officer, Chief Accounting Officer, Controller and persons performing similar functions (collectively, the "Senior Financial Officers") of the Company hold important and elevated roles in corporate governance. These Senior Financial Officers are expected to demonstrate the highest level of professional and ethical conduct in the performance of their respective duties, particularly in the areas of finance, internal control over financial reporting, accounting, auditing and risk management. Senior Financial Officers share the responsibility and authority to protect and preserve the interests of the company's shareholders, employees and customers.

The Company's *Code of Ethics for Senior Financial Officers* is not intended to replace the Company's *Code of Ethics*, but rather to supplement such code. All Senior Financial Officers are expected to abide by the Company's *Code of Ethics* as well as the Company's *Code of Ethics for Senior Financial Officers*.

**RESPONSIBILITIES OF SENIOR FINANCIAL OFFICERS**

All Senior Financial Officers are expected at all times to exhibit the highest ethical standards, deter wrongdoing and promote:

Honesty and Ethical Conduct

- Act with honesty and integrity; and
- Avoid actual or apparent conflicts of interest involving personal and professional relationships; and
- Report all potential conflicts of interest to the Chairman of the Board of Directors, Chairman of the Governance and Nominating Committee and/or Chairman of the Audit Committee; and
- Provide a mechanism for employees to inform the Board of Directors of concerns regarding questionable accounting matters involving the company and/or Senior Financial Officer(s); and
- Encourage and reward professional integrity in all aspects of the financial organization via the removal of fear of adverse action for raising or helping to restore an integrity concern.

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Full, fair, accurate, timely and understandable disclosure

- Provide full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with, or submits to, the Securities Exchange Commission, bank regulatory agencies and shareholders, as well as in other communications made by the Company; and
- Record all financial transactions in accordance with Generally Accepted Accounting Principles (GAAP).

Compliance with applicable governmental laws

- Comply with all applicable federal, state and local laws, statutes, rules and regulations via education, monitoring, identification, reporting and correction.

Prompt internal reporting of violations of this Code to an appropriate person(s) identified in the code

- Report any violations of this Code to the Chairman of the Board of Directors, Chairman of the Governance and Nominating Committee and/or Chairman of the Audit Committee.

Accountability for adherence to this Code

- Agree to abide by the provisions of this Code.

**VIOLATIONS**

Promptly report any violations of this Code to the Chairman of the Board of Directors, Chairman of the Governance and Nominating Committee and/or Chairman of the Audit Committee, as appropriate.

Compliance with the *Code of Ethics for Senior Financial Officers* is a condition of employment and any violations thereof may result in disciplinary action up to and including termination of employment.

The Company also reserves the right to seek any and all remedies available to restore monetary damages or harm to the Company from a violation of the Code, as well as referral of matters to appropriate legal and/or regulatory authorities for investigation and prosecution.

**REQUESTS FOR WAIVERS AND CHANGES**

The Governance and Nominating Committee shall have sole authority to grant waivers of the *Code of Ethics for Senior Financial Officers*. The Governance and Nominating Committee will not grant waivers except under extraordinary circumstances. Any waiver granted by the Governance and Nominating Committee and the reason(s) for the waiver will be publicly disclosed on a timely basis, when required by applicable law. In addition, any change or amendment to the *Code of Ethics for Senior Financial Officers* shall be publicly disclosed on a timely basis as well, when required by applicable law.

**ANNUAL CERTIFICATIONS BY SENIOR FINANCIAL OFFICERS**

On an annual basis, each Senior Financial Officer shall certify in writing as to his/her compliance during the prior year with the *Code of Ethics for Senior Financial Officers*.

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**Covered Personnel**

(Dated as of December 15, 2015)

As of the above date, the individuals identified below are required to comply with the provision of this *Code of Ethics for Senior Financial Officers*:

<b>Position</b>	<b>Name</b>
President and Chief Executive Officer of the Company and the Bank	Michael N. Vittorio
Chief Financial Officer of the Company and the Bank, Treasurer of the Company and Cashier of the Bank	Mark D. Curtis
Chief Risk Officer of the Company and the Bank	Christopher Becker
Chief Accounting Officer of the Company and the Bank	William Aprigliano
Controller of the Company and the Bank	Maria Doyle

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**Code of Ethics for Senior Financial Officers Certification:**

I certify that:

I have read and understand the **Code of Ethics for Senior Financial Officers** dated December 15, 2015. I understand that violations of this Code should be reported promptly to the Chairman of the Board of Directors, Chairman of the Governance and Nominating Committee and/or Chairman of the Audit Committee, as appropriate.

I will comply with this Code for as long as I am subject to the Code.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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