

United Way of Hall County

Complaint Procedures for Financial, Accounting, and Audit Matters And Other Unlawful Issues

“Whistleblower Protection”

United Way of Hall County (“UWHC”) is committed to fair, accurate and transparent accounting of its financial matters and expects all employees, officers, directors and agents to act in accordance with the highest ethical standards in the performance of their responsibilities. It requires full compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. UWHC relies on all employees, officers, directors and agents of the UWHC to conduct themselves in accordance with the requirements and spirit of this policy and to report any suspected violations of this policy or other questionable financial, accounting or audit matters without fear of retaliation.

In addition, UWHC is committed to providing a work environment that is free from all forms of conduct that can be considered harassing, coercive, or disruptive, including sexual harassment. Actions, words, jokes or comments based on an individual’s sex, race, national origin, age, religion, disability, sexual orientation or any other legally protected characteristic will not be tolerated.

Reporting Complaints or Concerns

It is the responsibility of any person who has complaints or concerns with respect to ethical behavior, UWHC’s accounting, internal accounting controls or auditing matters, or who becomes aware of questionable accounting or auditing matters, violations of state or federal laws or policies or Code of Ethics of UWHC including sexual or other unlawful harassment, to report such matters to the Chair of the Board of Directors of UWHC. Complaints or concerns about such matters should be mailed to:

**Chair, Board of Directors
United Way of Hall County
PO Box 2553
Gainesville, GA 30501**

Or may be emailed to:

chairbod@unitedwayhallcounty.org

In order to facilitate a complete investigation, the complaint or concern should provide as many details as possible, including a description of the questionable practice or behavior, the names of any persons involved, the names of possible witnesses, dates, times, places, and any other available details. UWHC encourages all employees with complaints or concerns to come forward with information and prohibits retaliation against employees raising concerns. However, if an employee feels more comfortable doing so, reports may be made anonymously in the manner described above.

Supervisors and managers who become aware of any questionable accounting or auditing

matters or other unlawful matters, or who receive complaints or concerns from other employees, must immediately report them directly to the Chair of the Board of Directors of UWHC in accordance with this policy.

Any supervisor or manager who fails to report allegations of questionable accounting or auditing practices or unlawful harassment in accordance with this policy or who otherwise fails to deal properly with such allegations may be subject to disciplinary action.

Investigation and Response

The Chair of the Board of Directors will communicate reported complaints or concerns regarding questionable financial practices or other unlawful matters to the Chair of the Audit Committee. The Audit Committee will oversee the receipt of all allegations and will handle allegations related to financial practices. Allegations of any other nature will be referred to the Executive Committee of the Board. When asked, employees shall fully and completely cooperate with such investigations. In addition, the Chair of the Audit Committee or the Executive Committee has discretion to request, and the board chair has the authority to direct, special handling or investigation including retention of outside legal counsel.

Based on its investigation, the Audit Committee or the Executive Committee will direct UWHC to take prompt and appropriate corrective action if necessary to ensure compliance with legal and ethical requirements relating to UWHC. If the Audit Committee or the Executive Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the President/CPO of UWHC for appropriate handling and response.

Complaints or concerns will be addressed in a timely manner, and the individual presenting the matter, if known, will receive a response. The Audit Committee or Executive Committee will maintain a record of all such complaints or concerns, along with the investigative outcomes, on a confidential basis. Individuals bringing a complaint should in good faith participate in any subsequent procedures necessary to investigate the complaint. At the conclusion of any investigation or proceeding the outcome will be communicated to the individual bringing the complaint or concern, if known.

Confidentiality and Non-retaliation

Reports of questionable practices (financial or otherwise) will be kept confidential to the extent possible consistent with the Audit Committee's obligation to investigate and correct unlawful or unethical accounting or audit practices. In order to ensure confidentiality, an employee may elect to make a complaint anonymously.

UWHC will not retaliate, demote, suspend, threaten, harass, or take any other form of reprisal against any person who makes a report according to this policy, or who participates in an investigation regarding a violation of legal or ethical practices. Any such retaliation is forbidden. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including discharge. However, if the Audit Committee or Executive Committee determines that the complaint was not made in good faith or that an employee provided false information to the

investigator, said employee may also be subject to disciplinary action, up to and including discharge.

Employees who believe they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the Chair of the Board of Directors in the same manner as described above for the reporting of questionable practices.

Annual Statements Each director, officer, employee, member of a committee with board-delegated powers, and agent shall annually sign a statement which affirms that such person has received and read a copy of the Whistleblower policy and understands and agrees to comply with the policy.

Adopted by the Board of Directors – March 17, 2006