

UNITED WAY OF YELLOWSTONE COUNTY WHISTLEBLOWER & NON-RETALIATION POLICY

PURPOSE

United Way of Yellowstone County (UWYC) relies on all associated persons to conduct themselves in accordance with the requirements and spirit of this policy and report questionable matters without fear of retaliation. The Whistleblower and Non-Retaliation Policy is a control to safeguard the integrity of UWYC, and is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside of the organization.

UWYC expects all associated persons (employees, officers, directors, volunteers and agents) to act in accordance with the highest ethical standards in performance of responsibilities. Full compliance with the UWYC Code of Ethics, all applicable laws, regulations, accounting standards and controls, and policy is required. UWYC is committed to fair, accurate and transparent accounting of financial matters. UWYC fully recognizes its responsibility of stewardship for resources and for the public/private support that enables it to pursue its mission.

POLICY

This policy is intended to cover serious concerns that have a significant impact on UWYC. Examples of actions or behavior to be reported includes but is not limited to:

- Fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement or accounting record of UWYC.
- Stealing or misappropriation of funds or assets.
- Violations of laws, regulations, accounting standards and controls, or policy, including the UWYC Code of Ethics.

The procedures associated with this policy are intended to provide a mechanism for any UWYC employee, officer, director, volunteer, or agent to be able to submit a good faith complaint. All reports will be taken seriously and addressed promptly, discreetly, and in a professional manner intended to ensure persons are protected from unlawful retaliation and discrimination for their having properly disclosed or reported illegal or unethical conduct.

NO RETALIATION

No director, officer, or employee who in good faith reports a violation of the Code of Ethics shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination. Anyone receiving services from UWYC who reports violations of the UWYC Code of Ethics, laws, regulations, accounting standards and controls, or policy will not suffer adverse service actions. Disciplinary action may result against anyone who makes unfounded allegations that are proven to have been made with the intent to cause harm to another individual when reckless, malicious or with the foreknowledge that the allegations were false.

REPORTING COMPLAINTS, CONCERNS OR ETHICS VIOLATIONS

Whom to report to: Directors, officers, employees, and volunteers should share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, employees and volunteers should report to the President/CEO. Oftentimes a person's immediate supervisor is in the best position to address an area of concern. In cases where confidentiality is prudent, the Ethics Officer of the Board of Directors would be the best point of contact.

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Supervisors and managers who become aware of any questionable accounting or auditing matters, or who receive complaints or concerns from other employees or other persons, must immediately report them directly to any one of the following:

- CEO
- HR Director
- Ethics Officer of the Board of Directors
- Chair of the Board of Directors

Any supervisor or manager who fails to report allegations in accordance with this policy or who otherwise fails to deal properly with such allegations may be subject to disciplinary action.

Whistleblower Act: To report complaints or concerns about United Way of Yellowstone County's accounting controls, audit matters, ethics violations, conflicts of interest, or make reports under the Whistleblower Act, contact Jill Quade, Ethics Officer of the Board of Directors, United Way of Yellowstone County, 2173 Overland Ave, Billings, MT 59105, (406) 670-2504 or ethics@uwyellowstone.org.

Reporting Information: In order to facilitate a complete investigation, employees and volunteers should be prepared to 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. All employees or volunteers with complaints or concerns are encouraged to come forward with information and retaliation against employees raising concerns is prohibited. Reports may be made anonymously by submitting in writing by delivery of mail marked "confidential" or via email. A person submitting a report may also request to remain anonymous by excluding contact information.

Investigation and Response: The Ethics Officer will acknowledge receipt of the reported violation or suspected violation, unless the submission of the violation is anonymous. All reports will be promptly investigated and appropriate corrective action will be taken (if warranted by the investigation). The complainant should be notified that the matter has been address after the completion of the investigation, unless anonymously reported.

Discussions and documentation regarding reports will be kept in strict confidence, consistent with the need to conduct an adequate investigation. Further, confidentiality will be adhered to as permitted by policy, law, and regulations.

All copies of reports and any summary or written record reflecting them will be maintained by the Human Resources Director for a period of five years from receipt.