

**UNITED WAY OF GREATER GREENSBORO, INC.
POLICY AND PROCEDURES
FOR THE RECEIPT, RETENTION AND TREATMENT OF COMPLAINTS
REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS,
OR AUDITING MATTERS**

The Board of Directors of the United Way of Greater Greensboro, Inc. (the “United Way” or the “Organization”) has adopted the following policy and procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters by employees and volunteers of the Organization. In addition, the Finance Committee has established a procedure allowing for confidential or anonymous submission of such complaints.

I. PURPOSE

The United Way is committed to fair, accurate, and transparent accounting of its financial matters and expects all officers, directors, employees, and volunteers to act in accordance with the highest ethical standards in the performance of their responsibilities. The United Way requires full compliance with all applicable laws and regulations, accounting standards, accounting controls, and audit practices. The United Way expects all officers, directors, employees, and volunteers to practice honesty and integrity, 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.

This Policy is intended to encourage and enable employees and volunteers to raise serious concerns within the United Way prior to seeking resolution outside the Organization.

II. DEFINITIONS

1. “Improper Action” means any action by an officer, director, employee, or volunteer of the Organization that is:
 - a. Undertaken in the performance of or in connection with the individual’s official duties;
 - b. Related to accounting, internal accounting controls, or auditing matters; and
 - c. (i) in violation of any federal, state, or local rule or law; (ii) an Abuse of Authority (as hereinafter defined); (iii) a gross waste of public or donor funds; or (iv) of substantial and specific danger to the public health or safety.

For purposes of clarification, “Improper Action” shall not generally include all personnel actions (*e.g.* employee grievances, complaints, promotions, assignments, reassignments, performance evaluations, reduction in pay, dismissals, suspensions or

promotions) unless such personnel matter is related to accounting, internal accounting controls, auditing or substantially similar matters consistent with the intent of this policy.

2. "Abuse of Authority" means making excessive or improper use of authority contrary to the natural or legal rules for its use.
3. "Complaint" means an oral or written complaint regarding a suspected Improper Action.
4. "Employee" means an individual who provides services to the Organization as an employee, leased employee, independent contractor, consultant, or loaned executive.
5. "Volunteer" means a member of the Board of Directors or committee appointed by the Board of Directors who performs his/her duties for the Organization without compensation.
6. "Retaliatory Action" means any harassment, demotion, termination or other unauthorized or adverse change in the terms and conditions of an employee's employment or the position of a director or other volunteer.

III. REPORTING RESPONSIBILITY

It is the responsibility of all employees and volunteers to comply with this Policy and to report violations or suspected violations in accordance with this Policy. Violations of this Policy may result in appropriate disciplinary action, up to and including dismissal from the volunteer position or termination of employment, as applicable.

IV. REPORTING VIOLATIONS

1. All Complaints should be submitted to the Chair of the Finance Committee, or his/her designee. If an employee or volunteer does not feel comfortable submitting a Complaint to the Chair of the Finance Committee, then he/she may submit the Complaint directly to the Chair of the Board or the President of the Organization. In those circumstances, the Chair of the Board or President, as applicable, shall follow the procedures set forth in this Policy which are to be followed by the Finance Committee Chair or his/her designee.
2. Complaints may be submitted on the form attached to this Policy. Forms will be (a) permanently located where all employees and volunteers will have reasonable access to them while maintaining anonymity (e.g., a break room); (b) made available to any employee or volunteer upon request; (c) provided to all new employees and volunteers; and/or (d) accessible on the Organization's electronic computer drive.

3. Completed forms may be mailed, emailed, or delivered to the Chair of the Finance Committee, his/her designee, or, at the discretion of the reporting person, the Board Chair or President.
4. Written Complaints will be carefully reviewed as soon as they are received.
5. Alternatively, Complaints may initially be communicated orally to the Chair of the Finance Committee, his/her designee or, if desired by the person making the Complaint, the Chair of the Board or the President. Any oral Complaints shall subsequently be memorialized in written form by either the reporting person or the authorized recipient.

V. RETENTION OF COMPLAINTS

The Chair of the Finance Committee, or his/her designee, is responsible for retaining in a confidential manner all Complaints received by the Chair of the Finance Committee or his/her designee, along with any other documents related to the investigation and resolution of the Complaints. All Complaints and the accompanying documentation must be kept in a confidential place for a period of no less than five years.

VI. TREATMENT OF COMPLAINTS

1. The Chair of the Finance Committee, or his/her designee, is responsible for responding promptly to a Complaint, as appropriate, and beginning any necessary investigation of the Complaint. The Chair of the Finance Committee, or his/her designee, may consult with the Organization's independent auditors and/or legal counsel and has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to review, investigate, and respond to a Complaint or in connection with any other matters as the Chair of the Finance Committee deems appropriate.
2. The Chair of the Finance Committee, or his/her designee, shall promptly notify the person submitting the Complaint and acknowledge receipt of the Complaint. It will not be possible to acknowledge receipt of anonymously submitted Complaints.
3. After completing the investigation of a Complaint, the Chair of the Finance Committee, or his/her designee, will make a full report on the Complaint to the Finance Committee, respecting the confidentiality and anonymity of the person submitting the Complaint. The Chair, or his/her designee, has the authority to call a special meeting of the Finance Committee or to wait until its next scheduled meeting. The Chair, or his/her designee, shall consider the seriousness of the subject matter of the Complaint and/or the results of the investigation in determining the course of action to follow.

4. The Chair of the Finance Committee, or his/her designee, may consult with the Organization's independent auditors and/or legal counsel regarding the appropriate actions to take in response to any alleged wrongdoing or violation of any state or federal regulation, rule, or law.
5. The Chair of the Finance Committee, or his/her designee, is responsible for giving a full, prompt report on the Complaint and any resolution thereof to the Board of Directors, respecting the confidentiality and anonymity of the person making the Complaint.
6. After the investigation has been completed, the person making the Complaint shall be advised of the results of the investigation, except where personnel actions taken as a result of the investigation shall be kept confidential by the Organization.

VII. CONFIDENTIALITY

Complaints may be submitted on a confidential basis or may be submitted anonymously. All parties involved in an investigation shall keep the identity of the person making the Complaint confidential to the extent possible under law, unless the person making the Complaint authorizes the disclosure of his/her identity in writing, or unless the employee unilaterally by his/her action or verbally discloses the nature of the Complaint.

VIII. ACTING IN GOOD FAITH

Any individual filing a Complaint must be acting in good faith and have reasonable grounds for believing the information disclosed indicates an Improper Action. Any allegations that prove to be unsubstantiated and which prove to have been made maliciously, with the knowledge that they are false, or recklessly will be viewed as a serious offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment.

IX. PROTECTION AGAINST RETALIATION

1. Neither the Organization nor any of its officers, directors, or employees shall take any Retaliatory Action against the person making the Complaint for submitting a Complaint in accordance with this Policy.
2. If a person making the Complaint thinks he/she is subject to any Retaliatory Action due to the Complaint, he/she may contact the Chair of the Finance Committee, or his/her designee, personally. If the person making the Complaint feels that he/she cannot address such Retaliatory Action with the Chair of the Finance Committee, he/she may discuss the issue directly with the Chair of the Board of Directors.

3. The Chair of the Finance Committee, or his/her designee, is charged with investigating the claim of Retaliatory Action and informing the Finance Committee of his/her recommendation on any further action necessary. The Chair of the Finance Committee, or his/her designee, may consult with legal counsel regarding the appropriate response to any claim of Retaliatory Action. The Chair of the Finance Committee will report the Finance Committee's evaluation of the retaliation incident and the Committee's recommendation of any further action to the entire Board of Directors at its next scheduled meeting; or, if necessary, the Chair of the Finance Committee has the authority to request that the Chair of the Board of Directors or the President call a special meeting of the Board of Directors consistent with the Organization's Bylaws.
4. The Chair of the Finance Committee, or his/her designee, is responsible for following up on the Finance Committee's and/or the Board of Directors' recommendation to ensure that the Retaliatory Action is addressed in an appropriate manner.
5. Any Retaliatory Action will be viewed as a serious offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment.

**COMPLAINTS REGARDING ACCOUNTING,
INTERNAL ACCOUNTING CONTROLS,
OR AUDITING MATTERS**

The Finance Committee encourages you to report any actions that you consider questionable or unlawful regarding accounting, internal accounting controls, or auditing matters to the Chair of the Finance Committee (or his/her designee). Your complaints will be handled in a serious and confidential manner. Please mail, email, or deliver all Complaints to Terry Simon, Chair of the Finance Committee, 300 North Greene Street, Suite 400, Greensboro, North Carolina 27401; or twsimon@kpmg.com.

You may also contact Mr. Simon at (336) 433-7111 to discuss any of these matters or this form.

Nature of Complaint. Please describe the activity you are concerned about in as much detail, including dates, as possible. If necessary, you may attach additional pages.

1. **Accounting:** _____

2. **Internal Accounting Controls:** _____

3. **Auditing Matters:** _____

Name of person(s) responsible for activity: _____

Actions You Have Taken. Please describe in a much detail as possible efforts you have made or actions you have taken to report and/or rectify the suspect activity, if any. Prior action is not required in order to submit this form.

1. **Accounting:** _____

2. **Internal Accounting Controls:** _____

3. **Auditing Matters:** _____

Your Name (**Optional**)

Date: _____

Note. If you do not feel comfortable submitting a Complaint to the individual listed above, you may submit the Complaint to Sue Cole, Chair of the Board of Directors, at 3803 Round Hill Road, Greensboro, North Carolina 27408; or sue@sageleadership.com. Alternatively, you may contact her at (336) 908-5116.