

United Way of Snohomish County Confidential Reporting of Financial Impropriety or Misuse of the Organization's Resources Policy (Whistleblower Policy)

Statement of Purpose

The purpose of the Confidential Reporting of Financial Impropriety or Misuse of the Organization's Resources Policy is to afford all employees, volunteers, or any other person affiliated with United Way of Snohomish County (hereafter United Way), the opportunity to confidentially report known or suspected financial improprieties or misuse of United Way resources without fear of retaliation.

Policy

Reporting Known or Suspected Financial Improprieties

Reports of known or suspected financial improprieties on the part of an employee or a volunteer or any other person affiliated with United Way should be made to the Ethics Officer, who is the Chair of the Audit Committee. The report should be written and made as soon as possible after the events that gave rise to the report. The report should set forth in detail the basis for the individual's concern of financial impropriety or misuse of resources. The Ethics Officer shall date and log all written reports of known or suspected financial improprieties or misuse of resources. He/she will also acknowledge receipt of the report and confirm to the "complainant" the matter is under review.

The Ethics Officer and President will conduct a preliminary review of the reported situation and determine the appropriate course of action. If the President or Ethics Officer is named in the report, the Chair of the Board of Directors will perform all the duties the President or Ethics Officer would otherwise have performed in a review and investigation of financial impropriety or misuse of resources.

If it is determined a formal investigation should be conducted, the matter will be turned over to the United Way Audit Committee.

If it is determined that a formal investigation is not necessary, the complainant may report their suspicions to the Chair of the Board. The Chair will then determine if further action is necessary.

Investigation

The Ethics Officer or his/her designee (usually the President, if the President was not named in the report) will investigate the matter, meeting separately with all individuals named in the report, and with others who may have knowledge of the facts set forth in the report. The Audit Committee may request any officer or employee of the organization, outside counsel, or independent auditor to attend a meeting. United Way will treat all financial impropriety reports, the sources of such reports and their investigation confidentially, recognizing, however, that in the course of investigating and resolving these matters some dissemination of information to others may be necessary and/or appropriate, particularly if legal action ensues.

On completion of the investigation, the Ethics Officer will report his/her findings and conclusions to the President and the Audit Committee. Based upon the report by the Ethics Officer, the Audit Committee will determine if, and in what form and manner, additional action will be taken. As appropriate and as determined by the President and the Audit Committee, a full report of the incident will be made to the Board of Directors. A written report will be provided to all those involved. Included in this report will be the name and contact information of the investigator(s), names of people involved, what the issue was, including dates if available, whether there were any financial ramifications or potential financial ramifications, and the resolution to the issue. These written reports will be retained for 7 years, in accordance with United Way of Snohomish County's Document Retention Schedule.

“Appeal” Review

Depending on the circumstances and at the discretion of the Audit Committee, persons implicated in the report and investigation of financial impropriety or misuse of resources may be given the opportunity to meet with the Audit Committee for further review and discussion of the matter. The involved party(s) must submit a written request for review of the matter by the Audit Committee. On completion of the “appeal” review, the person(s) will receive both an oral explanation, and a written explanation of the conclusions reached and the reasons for those conclusions. Decisions resulting from “appeal” reviews by the Audit Committee will be final.

Non-retaliation

If an individual filed a financial impropriety report in good faith, the individual will not be disciplined or otherwise penalized because of the report, regardless of whether or not the report is sustained. If it appears that a financial impropriety report was not filed in good faith, and the report did not name the President, disciplinary action may be taken as determined by the President and/or the Executive Committee. If the report was not filed in good faith and the report named the President, disciplinary action may be taken as determined by the Executive Committee.

Contact Information

The phone number of the Ethics Officer will be listed on our website, as well as in our Code of Ethics Policy. In addition, we offer an anonymous tip line for reporting suspected fraud. You may call **(866) 575-5674** at any time to report potential fraud. The organization ID is **391540**.

I acknowledge that I have received and read my personal copy of the United Way of Snohomish County Whistleblower Policy. I understand that each United Way of Snohomish County volunteer, staff member and representative is responsible for adhering to this policy. The certification process is mandatory for all United Way of Snohomish County staff, members of committees that report to the Board of Directors and members of the Board of Directors.

PRINTED NAME _____

SIGNATURE _____

DATE _____