

Whistleblower Policy

PURPOSE

United Way of Greater Nashua (UWGN) 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. This Whistleblower Policy is a control to further safeguard the integrity of UWGN. UWGN 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 UWGN Code of Ethics, all applicable laws, regulations, accounting standards and controls and policy is required. UWGN is committed to fair, accurate and transparent accounting of financial matters. UWGN 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 UWGN. 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 UWGN;
- Stealing or misappropriation of funds or assets;
- Violations of laws, regulations, accounting standards and controls or policy, including the UWGN Code of Ethics.

The procedures associated with this policy are intended to provide a mechanism for any UWGN 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. Persons acting in good faith who report suspected violations of the UWGN Code of Ethics, laws, regulations, accounting standards and controls, or policy will not suffer adverse employment actions. Anyone receiving services from UWGN who reports violations of the UWGN Code of Ethics, laws, regulations, accounting standards and controls or policy will not suffer adverse service actions.

PROCEDURES

1. Oftentimes a person's immediate supervisor is in the best position to address an area of concern. If that person needs to report a serious matter falling within this policy, he/she may do so by contacting any one of the following elected Officers of the company, including the Chair, Vice Chair, Secretary or Treasurer of the Board of Directors
2. Reports may be submitted anonymously by delivery of mail marked "confidential." A person submitting a report may also request to remain anonymous. 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.
3. Reports will receive immediate attention and if appropriate, an investigation will commence as soon as practical based upon risk assessment and exposure.

4. Receipt of the concern or complaint will be acknowledged to the sender if sent on other than anonymous terms and even a concern that is a non-reportable matter will be acknowledged.
5. On a quarterly basis, the Treasurer (committee chairperson for the Finance/Audit Committee) will report to the Finance/Audit Committee of the Board of Directors the receipt of any concerns or complaints. All reports will be reviewed by the Treasurer and will be handled subject to the Treasurer's direction and oversight.
6. UWGN will take prompt and appropriate corrective action when necessary to ensure compliance with financial, legal and ethical requirements relating to a reported matter.
7. An employee, who retaliates against someone who has reported a suspected violation in good faith, will be subject to disciplinary action up to and including termination. Disciplinary action may also 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.
8. All copies of reports and any summary or written record reflecting them will be maintained in the office of Human Resources for a period of five years from receipt. These policies and procedures are subject to change at the discretion of United Way of Greater Nashua.