

LIVE UNITED



United Way
of Central Kentucky

UNITED WAY OF CENTRAL KENTUCKY

WHISTLEBLOWER PROTECTION POLICY

Approved by Board of Directors April 23, 2015

COMPLAINT POLICY AND PROCEDURES FOR FINANCIAL ACCOUNTING AND AUDIT MATTERS

United Way of Central Kentucky (UWCK) is committed to fair, accurate and transparent accounting of its financial matters and expects all employees and volunteers 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. UWCK relies on employees and volunteers to conduct themselves in accordance with the requirements and spirit of this policy and to report any suspected violations of this policy and other questionable financial, accounting or audit matters without fear of retaliation.

REPORTING COMPLAINTS, CONCERNS OR QUESTIONABLE FINANCIAL PRACTICES

Any UWCK employee or volunteer who has complaints or concerns about UWCK's accounting, internal accounting controls or auditing matters, or who becomes aware of questionable accounting or auditing matters, is strongly encouraged to report such matters to the UWCK Governance Committee. To raise complaints or concerns about or report a questionable accounting or auditing matter to the Governance Committee, such persons should notify the Chair of the Governance Committee using contact information updated annually and made publicly available via http://unitedwayck.org/Whistleblower_Policy.php.

In order to facilitate a complete investigation, persons making complaints or raising concerns 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. UWCK encourages all UWCK employees and/or volunteers with complaints or concerns to come forward with information and prohibits retaliation against UWCK employees or volunteers for raising concerns. However, if any UWCK employee or volunteer feels more comfortable doing so, reports may be made anonymously in the manner described above.

UWCK employees who become aware of any questionable accounting or auditing matters, or who receive complaints or concerns from other employees, must immediately report them directly to the Governance Committee in accordance with this policy. Any employee who receive complaints of questionable accounting or auditing matters must consult with the Governance Committee before undertaking an investigation or other action. The Governance Committee has final responsibility and authority for the investigation and handling of any concerns or complaints relating to accounting and auditing practices.

Any employee who fails to report allegations of questionable accounting or auditing practices in accordance with the policy or who otherwise fails to deal properly with such allegations may be subject to disciplinary action.

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INVESTIGATION AND RESPONSE

The Governance Committee will oversee the receipt and handling of allegations of questionable accounting or auditing matters, including directing an appropriate investigation. Based on its investigation, the Governance Committee will direct UWCK to take prompt and appropriate corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements relating to financial, accounting and audit matters. If the Governance Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the Chair and/or Vice Chair of the Executive Committee for appropriate handling and response.

CONFIDENTIALITY AND NON-RETALIATION

Reports of questionable accounting or audit practices will be kept confidential to the extent possible consistent with the Governance Committee's obligation to investigate and correct unlawful or unethical accounting or audit practices. In order to ensure confidentiality, a UWCK Representative may elect to make a complaint anonymously as provided above.

UWCK will not retaliate or take any form of reprisal against any UWCK employee or volunteer who makes a report pursuant to this policy or who participate in an investigation regarding a violation of the applicable securities law, rules or regulations, or any provision of other laws regarding fraud. Any such retaliation or reprisal by UWCK or a UWCK Representative is strictly forbidden. Any UWCK employee who retaliates against another UWCK employee or a witness as described above will be subject to discipline, up to and including discharge. A UWCK employee who believes they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the Governance Committee in the same manner as described above for the reporting of questionable practices.

Questions about this policy may be directed to the Chair of the Governance Committee via the contact information provided above.