UNITED WAY OF SALT LAKE
POLICY ON REPORTING AND INVESTIGATING
ALLEGATIONS OF SUSPECTED IMPROPER OR ILLEGAL ACTIVITIES

WHISTLEBLOWER POLICY

I. INTRODUCTION

United Way of Salt Lake (UWSL) has a responsibility for stewardship of its resources and accountability to its donors. UWSL is committed to compliance with Board-approved policies and procedures and to federal and state laws and regulations.

UWSL’s internal controls and operating procedures are intended to detect and prevent or deter improper activities. However, even the best systems of control cannot provide absolute safeguards against irregularities. UWSL has the responsibility to investigate and report allegations of suspected improper or illegal activities.

Employees and others are encouraged to utilize the guidelines in this policy for reporting all allegations of suspected improper or illegal activities. This policy does not apply to individual employee grievances and complaints regarding terms and conditions of employment. These will continue to be reviewed by management as stated in UWSL’s personnel policies.

The Board of Directors (Board), or its designated representative, establishes which circumstances warrant an investigation and the appropriate investigative process to be employed.

It is important to note that the professional leadership of UWSL, including the President and CEO, the CFO and the Department Heads, set the standards and must be held by the Board and stakeholders to the highest levels of professional integrity and competency.

II. DEFINITIONS

For the purposes of this policy, the definition of “improper or illegal activities” is:

Any activity by an employee, officer, director, agent or volunteer of UWSL that is undertaken in the performance of official UWSL duties, and that:

- is in violation of any state or federal law or regulations, including, but not limited to, corruption, malfeasance, bribery, theft of UWSL assets, fraudulent claims, fraud, coercion, conversion, malicious prosecution, misuse of UWSL property, or willful omission to perform duty, or

- is economically wasteful, or involves gross misconduct.
For the purposes of this policy, the definition of "protected disclosure" is:

- Any good faith communication that demonstrates an intention to disclose improper or illegal activities.

For the purposes of this policy the definition of "whistleblower" is:

- A person or entity making a protected disclosure. Whistleblowers may be UWSL employees, applicants for employment, vendors, donors, or the general public. The whistleblower's role is as a reporting party. He/she is not an investigator or finder of fact, nor does he/she determine the appropriate corrective or remedial action that may be warranted.

For the purposes of this policy the definition of "Designated Board Member (DBM)" is:

- That member of the Board who serves as the chair of the Governance & Ethics Committee.

III. Reporting Allegations of Suspected Improper or Illegal Activities

Any person may report allegations of suspected improper or illegal activities. Allegations may be reported anonymously.

Reports of allegations of suspected or illegal activities may be made in writing so as to assure a clear understanding of the issues involved. Oral reports will also be accepted initially, but must be documented in writing. Such reports should present facts which the person making the report reasonably believes are evidence of illegal or improper activities, and contain as much specific information as possible to allow for proper evaluation of the report.

A report originated by an employee of UWSL should be made to the employee's immediate supervisor and to the DBM.

Supervisors will report any allegations of suspected illegal activities to the DBM, whether received as a protected disclosure, reported by their subordinates, or discovered in the course of performing their duties, when any of the following conditions are met. If the matter:

- Is the result of a significant internal control or policy deficiency;
- Is likely to receive media or other public attention;
- Involves the misuse of UWSL assets or creates exposure to a liability in potentially significant amounts;
- Involves allegations or events that have a significant possibility of being the result of a criminal act (e.g., disappearance of cash);
- Involves a significant threat to the health and safety of employees and/or the public; or
- Is judged to be significant or sensitive for other reasons.

The DBM shall report any allegations of suspected improper or illegal activities that fall within the matters described above to the Governance & Ethics Committee.

This policy does not preclude UWSL management from investigating or taking action with regards to any allegations of illegal or improper activities of which they are made aware. In all cases, UWSL management will inform the DBM of any illegal or improper activities that they are investigating.

IV. Investigating Alleged Improper or Illegal Activities

The DBM shall initially evaluate any reports he/she receives from whistleblowers. The DBM may use members of the Governance & Ethics Committee, UWSL staff or outside professionals to assist in conducting an initial evaluation. If this evaluation discloses evidence that the allegations may have a reasonable basis in fact, the information obtained shall be turned over to the Executive Committee of the Board for further action. If the initial evaluation does not find any evidence to support the allegations, the DBM will inform the Executive Committee and may recommend that the matter be concluded with no action taken.

The Executive Committee shall investigate any matters of illegal or improper activities that are reported to it by the DBM or as deemed necessary. The Executive Committee may conduct its own investigation or may form an Investigation Committee, drawn from members of the Board. The investigation may range from informal inquiries of members of the UWSL staff or other parties to the hiring of professional investigators. If the investigation leads the Executive Committee to conclude that a crime may have been committed, the results of the investigation shall be reported to local law enforcement officials.

Members of the Executive Committee and/or the Investigation Committee will not discuss the investigation with anyone not connected to the investigation. Employees who are interviewed by the Governance & Ethics Committee, Executive Committee and/or Investigation Committee will not discuss the investigation with anyone not connected to the investigation.

The Executive Committee will keep the Board informed of the reported allegations and of any investigations being conducted.

V. Roles, Rights and Responsibilities of Whistleblowers

Whistleblowers provide protected disclosures of information related to a reasonable belief that an improper or illegal activity has occurred. The motivation of the whistleblower is irrelevant to the consideration of the validity of the allegations. However, the intentional filing of a false report by any employee is considered an improper or illegal act upon which UWSL has the right to act.
Anonymous whistleblowers must provide sufficient corroborating evidence to justify the commencement of an investigation. An investigation of unspecified wrongdoing or broad allegations will not be undertaken without verifiable evidence.

Whistleblowers who are employees of UWSL shall be protected from retaliation such as termination, wage decrease, demotion or lack of promotion on the basis of reporting reasonably suspected allegations of improper or illegal activities. This protection extends to the whistleblower regardless of whether or not the allegations are verified by an investigation. A whistleblower’s right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the allegations or an ensuing investigation.

VI. Executive Committee’s and Board of Directors’ Responsibilities upon Completion of Investigation

Upon the completion of any investigation, the Executive Committee will present the results of its investigation to the Board and offer recommendations of actions to be voted on by the Board. These actions may include but are not limited to:

- Take no action based upon the conclusion that no improper or illegal activity occurred.
- Refer the results of the investigation to law enforcement authorities.
- Direct that an employee be terminated, that an employee be placed on administrative probation or that other sanctions be imposed upon an employee who, as a result of the investigation, has been determined to have acted improperly or illegally.
- Take other actions it deems necessary to protect the interests of UWSL.
- Direct that further investigations be conducted.

Adopted by the Board of Directors, the 11th day of April, 2013.

Mona Lyman Burton  
Chair, Board of Directors