

## Financial Reporting Policy


The following policy supersedes and is hereby incorporated into all applicable policies of Utah's Promise / United Way of Salt Lake (UP / UWSL) related to financial statement and investment reporting to the Board of Directors and its committees.

Financial statements that include the results of operations and the financial position of UP / UWSL will be presented for review and approval by the Finance Committee to the Board of Directors at least quarterly (unless requested more frequently by said committees) and subject to an audit by an independent auditor.

Investment reports as outlined in UP / UWSL's Investment policy will be presented for review and approval semi-annually to the Board of Directors by the Chair of the Finance Committee board of directors, unless requested more frequently.

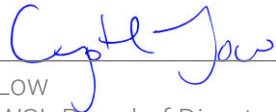
No other provisions or reporting requirements outlined in the respective charters or policies of the Finance Committee are changed by this policy.

Reviewed and approved by the Governance and Ethics Committee and adopted by the Board of Directors, this 21<sup>st</sup> day of November 2024.



---

Kirk Aubry  
Chair, UP Board of Directors



---

Crystal Low  
Chair, UWSL Board of Directors