

WHISTLEBLOWER

Guiding Principle: Orange County United Way's (OCUW) policy is to conduct its business in accordance with applicable laws and in accordance with the highest ethical standards of business conduct. Accordingly, employees must avoid certain prohibited conduct, including conflicts of interest, and report any perceived or actual violations of these standards.

Scope: All employees, including grant funded, interns and seasonal employees, of OCUW are covered by and must adhere to this policy. For purposes of this policy only, the term 'employee' shall mean all representatives of OCUW, including directors, employees, and volunteers; and the term 'relative' shall apply to any person who is related by blood or marriage, or whose relationship with the employee is similar to that of a person related by blood or marriage.

Policy

STANDARDS OF BUSINESS CONDUCT

All illegal and/or unethical acts are prohibited under this Policy. A non-exhaustive list of other matters that warrant particular concern or attention follows below. Other matters may arise, however, and the list below is not all-inclusive. Please contact Human Resources with any questions regarding the below, or if you encounter a situation which does not appear to be addressed within this Policy. Note that the activities forbidden by this Section are prohibited regardless of the intent or lack of intent of the employee in question.

1. Payments to Vendors

- a. No illegal or unethical payments are to be made by or on behalf of OCUW, either directly or indirectly.
- b. No payments are to be made by or on behalf of OCUW for any purpose except those which are approved by OCUW and supported by the documents and other records kept in the ordinary course of the Company's business.

2. Unrecorded Transactions, Assets, or Liabilities; Recordkeeping

- a. No funds are to be received, maintained, or used by OCUW for any illegal or improper purpose.
- b. No false or misleading entries are to be made in the books and records of OCUW.
- c. No loans or may be made to an employee of OCUW.
 - i. Exceptions may be authorized, to the extent consistent with OCUW policy, for advances in the ordinary course of business for reimbursable, reasonable business expenses which are reasonably anticipated to be incurred in the performance of duties for OCUW. Any such exceptions are subject to reporting and accountability procedures consistent with OCUW's policies and procedures.

3. Political Contributions

- a. No political contributions are to be made or reimbursed, directly or indirectly, by or on behalf of OCUW.

4. Confidentiality

- a. Employees are expected to maintain the confidentiality of OCUW information throughout the period of their employment and after employment ceases.
- b. Using or disclosing sensitive, inside, or confidential information of OCUW other than for intended corporate purposes is strictly prohibited.
- c. Using or disclosing non-public information regarding persons or firms doing business with or donating to OCUW is similarly prohibited.
- d. Using OCUW's name, time, property or information (non-public sensitive or confidential) in making or seeking personal investments or financial transactions is prohibited.

5. Company Name

Employees are prohibited from using OCUW's name, time, or property for the benefit of the employee or the employee's friends, family, business partners, or other related parties.

6. Reporting Procedures and Requirements

- a. Employees must report violations of this Policy, as well as any other questionable financial, accounting, or audit matter; employees will not be retaliated or discriminated against for the good-faith reporting of such matters.
- b. Please refer to Section III of this Policy for a discussion of OCUW's reporting procedures.

RESPONSIBILITIES

Employees at every level are responsible for compliance with this Policy, and employees who serve as managers or supervisors are also expected to ensure that employees underneath them understand and abide by its provisions. Noncompliance is grounds for disciplinary action, up to and including termination.

All new covered persons are required to review and acknowledge their review of this policy and all ongoing covered persons are required to re-acknowledge their familiarity with this policy at least once every two years.

REPORTING REQUIREMENTS

Orange County United Way is committed to adhering to the standards of conduct discussed herein and expects all employees to act in accordance with the highest ethical standards in the performance of their responsibilities. An important part of these standards is the obligation to report any suspected violations of this Policy, as well as any other questionable financial, accounting, or audit matters. Employees will not be retaliated against for good-faith reporting of such matters. In fact, an employee who fails to report possible or perceived violations in accordance with this Policy is subject to disciplinary action, up to and including termination. Questions regarding this Section should be directed to the Chair of the Audit Committee and/or Human Resources.

A. Good Faith

The purpose of this policy is to encourage employees to raise good faith complaints or concerns about any alleged violations of this Policy as well as questionable accounting or/auditing matter to the Audit Committee. OCUW recognizes that some reports may, after investigation, be found to warrant no action (due to lack of merit, insufficient evidence, etc.). Employees are prohibited, from making unfounded or malicious reports and from using this policy for the purpose of forestalling performance-related disciplinary action, or to interfere with other legitimate employment decisions. Employees who file reports that prove to be unsubstantiated and/or made with malice, or made when the employee knew of its falsity, will be subject to discipline, up to and including termination.

B. Reporting Process

Any employee who wishes in good faith to report a violation of this Policy or any other legal or ethical requirement, or who has complaints or concerns about OCUW's accounting, internal accounting controls or auditing matters, is required to report any and all such matters to the OCUW Audit Committee.

In order to inform the Audit Committee of a concern, please contact our third party, independent reporting service, EthicsPoint, by dialing toll-free 888-332-3584 or by going online at https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=19975.

All records related to complaints and concerns regarding accounting practices shall be maintained for seven years. The Audit Committee shall address, investigate and oversee all reports pursuant to this Policy. Corrective action shall be taken when and as warranted in the judgment of the Audit Committee and/or Board. Such action may include, but is not limited to: legal consultation; internal audits or risk assessments; hiring outside investigators, such as forensic accountants; process changes; strengthening internal controls; additional training; fraud prevention efforts; and employee discipline, up to and including terminations.

C. Content of Report; Confidentiality

In order to facilitate a complete investigation, employees should be prepared to provide all available details, including but not limited to the following:

1. The nature of the alleged violation (such as theft, falsification, fraud, kickback, bribe, conflict of interest, mismanagement, etc.);
2. A specific description of the alleged legal or ethical violation, along with copies of relevant documentation (if any);
3. A list of all relevant laws, regulations, and/or policies that you believe the activity violated or implicated;
4. Specific bid, grant, or contract numbers (if applicable);
5. The date(s) and time(s) of the alleged violation(s);
6. The names of the individuals involved; the nature of their involvement; and
7. The names of possible witnesses (as well as contact information, to the extent a witness is not a United Way employee).

All participants in the processes outlined in this Section are directed to conduct themselves with discretion and with a view toward avoiding hasty conclusions or causing unwarranted embarrassment to those involved. Thus, all those involved should strive to maintain confidentiality to the maximum extent feasible. This means that communications should be shared only on a “need to know” basis, and both the reporting person and those consulted during any investigation should refrain from discussing the matter outside of necessary consultations with relevant individuals. It may become necessary, however, for OCUW to call situations of a sufficiently aggravated nature to the attention of authorities outside OCUW or other authorities within OCUW. For these reasons, OCUW cannot assure total confidentiality.

D. Investigation and Response

The Audit Committee will oversee the receipt and handling of all reports made pursuant to this Policy, including directing an appropriate investigation and response, and has final responsibility and authority for the investigation and handling of any concerns or complaints relating to accounting and auditing practices. Based on its investigation, the Audit Committee will direct OCUW to take prompt and appropriate corrective action in response to the complaint or concern (if necessary) and otherwise ensure compliance with legal and ethical requirements. All reports will be taken seriously and will be investigated to the extent necessary and appropriate in the given context.

E. Non-Retaliation

As noted throughout, OCUW will not retaliate or take any form of reprisal against any person who makes a good-faith report pursuant to this policy or who participates in an investigation regarding a violation of any alleged ethical or legal principles. Any employee who retaliates against another employee will be subject to discipline, up to and including termination. Employees who believe they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the Audit Committee in the same manner as described herein for other reports.

