

# **Complaint Procedures for Financial, Accounting and Audit Matters**

(Whistleblower Protection Policy)

Green Mountain United Way expects all employees, officers, directors, volunteers and agents 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. All employees, officers, directors, volunteers and agents of the Green Mountain United Way are expected to conduct themselves in accordance with the requirements and spirit of this policy and to report any suspected violations of this policy or other questionable matters without fear of retaliation.

## **Reporting Complaints and Concerns:**

The Personnel Handbook is a resource to be used as a guide and information tool.

Employees of Green Mountain United Way are expected to carry out their professional responsibilities, adhere to accepted business principles in matters of personal conduct and exhibit a high degree of personal integrity at all times, including demonstrating respect for the rights and feelings of others. The Executive Director and employees should share a clear understanding of Green Mountain United Way policies and procedures, employees' job description, performance standards, rules of acceptable conduct and any other expectations that the Executive Director may have of an employee.

Confidential or proprietary information about the organization shall not be disclosed without the prior written approval of the Executive Director or the Green Mountain United Way Board of Directors, or as may be required by an order from a court of competent jurisdiction.

Employees who believe they have a problem, complaint or grievance should present the matter to the Executive Director. It will be promptly and carefully considered and an answer will be given in a reasonable time frame. If you are not satisfied with the answer given by the Executive Director, you may present the matter to the President of the Green Mountain United Way Board of Directors. The Green Mountain United Way Board President will call an Executive Committee meeting to address the matter.

Reports of questionable practices will be kept confidential to the extent possible consistent with the Board President and Executive Committee's obligation to investigate and correct unlawful or unethical practices. In order to ensure confidentiality, an employee may elect to make a complaint anonymously.

Green Mountain United Way will not retaliate or take any form of reprisal against any person who makes a report pursuant to this policy or who participates in an investigation

regarding a violation of the applicable guidelines, laws, rules or regulations. Any such retaliation or reprisal by a Green Mountain United Way employee is forbidden. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including discharge. 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 Green Mountain United Way Board President.

Questions about this policy should be directed to the President of the Green Mountain United Way Board of Directors by sending information to the President of the Board of Directors, Green Mountain United Way, at his or her address or calling their home or business telephone.

### **Reporting Complaints, Concerns or Questionable Financial Practices**

Green Mountain United Way is committed to fair, accurate and transparent accounting of its financial matters. It requires full compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. All employees, officers, directors, volunteers and agents of the Green Mountain United Way are expected to conduct themselves in accordance with the requirements and spirit of this policy.

Any person or employee who has complaints or concerns about Green Mountain United Way'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 Finance Committee of Green Mountain United Way.

To raise complaints or concerns about or report a questionable accounting or auditing matter to the Finance Committee, employees should contact any member of the Finance Committee directly by telephone, e-mail, regular mail or in person and ask to meet with them.

In order to facilitate a complete investigation, employees 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. The Green Mountain United Way encourages all employees with complaints or concerns to come forward with information and prohibits retaliation against employees raising concerns. However, if an employee feels more comfortable doing so, reports may be made anonymously in the manner described above.

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

investigation and handling of any concerns or complaints relating to accounting and auditing practices.

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

### **Investigation and Response**

The Finance Committee will oversee the receipt and handling of allegations of questionable accounting or auditing matters, including directing an appropriate investigation and response. Based on its investigation, the Finance Committee will recommend to the Green Mountain United Way Board of Directors that prompt and appropriate corrective action in response to the complaint or concern is necessary to ensure compliance with legal and ethical requirements relating to financial, accounting and audit matters of the Green Mountain United Way.

### **Confidentiality and Non-retaliation**

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

Green Mountain United Way will not retaliate or take any form of reprisal against any person who makes a report pursuant to this policy or who participates in an investigation regarding a violation of the applicable securities laws, rules or regulations, or any provision of other laws regarding fraud. Any such retaliation or reprisal by a Green Mountain United Way employee is forbidden. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including discharge. 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 Finance Committee in the same manner as described above for the reporting of questionable practices.

Questions about this policy should be directed to the President of the Board of Directors of Green Mountain United Way, at his or her home or business address or by calling their home or business telephone.

Date approved for implementation: \_\_\_\_\_

Signed: \_\_\_\_\_  
Stuart Williams, M.D.                      President  
Green Mountain United Way Board of Directors