

CALLAWAY COUNTY UNITED WAY
Whistleblower Policy

Any Callaway County United Way employee, Board Member, agency employee or volunteer must be able to submit a good faith complaint regarding accounting, internal auditing controls, or auditing matters (“Accounting Complaints”) to the appropriate senior staff or volunteer Chairs, without fear of dismissal or other retaliation of any kind. An Accounting Complaint may be submitted, in writing, to any of the following individuals. Their contact information can be obtained by calling the United Way or visiting the website at www.callawayunitedway.com :

- Treasurer
- President of the Board
- David Shively, CPA

Confidential, anonymous Accounting Complaints submitted to one of the above should describe the matter at issue in as much detail as possible.

Procedure Overview

- Accounting Complaints received by the Chair of the Board or President will promptly be forwarded to the Treasurer, who will record the receipt of all Accounting Complaints.
- If the Treasurer is the subject of the Accounting Complaint, then the Chair of the Board or President may be substituted for the Treasurer in the stated procedures of this policy.
- The Treasurer will review and evaluate each Accounting Complaint and make an initial determination as to whether it should be investigated, and if so, may designate an appropriate Callaway County United Way employee(s) and/or volunteer(s) to conduct such investigation. In addition, the Treasurer has discretion to request, and the Chair of the Board has the authority to direct, special handling or investigation of any Accounting Complaint, including the retention of outside counsel or advisors.
- The Treasurer shall also report on Accounting Complaints to the Audit Committee.
- The Treasurer, or designee, may contact persons submitting Accounting Complaints, if known, and to the extent appropriate, to inform such persons of the results of any investigation and what, if any, corrective action has been recommended or taken.
- Records concerning Accounting Complaints will be retained by the Callaway County United Way for not less than seven (7) years after the Accounting Complaint has been received.
- When asked, Callaway County United Way employees, Board Members, agency employees or volunteers shall fully and completely cooperate with such investigations. Failure to cooperate, or interfering with an investigation, shall subject employee(s) to immediate disciplinary action, up to and including termination.
- It shall be a violation of this Policy, and grounds for disciplinary action up to and including termination of employment for any Callaway County United Way

employee, Board Member, agency employee or volunteer to discharge, demote, suspend, threaten, harass, or in any other manner retaliate against a person by reasons of his or her submission in good faith of an Accounting Complaint. However, if Callaway County United Way determines that the complaint was not made in good faith or that said person provided false information to the investigator, said person(s) may be subject to discipline, up to and including termination. This policy is not intended to, and does not create any rights, or any private right of action in any person.