

# **UNITED WAY OF PORTAGE COUNTY, INC. COMPLAINT PROCEDURES FOR FINANCIAL, ACCOUNTING AND AUDIT MATTERS**

United Way of Portage County is committed to fair, accurate and transparent accounting of its financial matters and expects all employees, officers, directors 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, accounting standards, accounting controls and audit practices. United Way of Portage County relies on all employees, officers, directors and agents of the Organization 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 financial, accounting or audit matters without fear of retaliation.

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

Any volunteer or employee who has complaints or concerns about United Way of Portage County'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 Audit/Finance Committee of the Organization. To raise complaints or concerns about or report a questionable accounting or auditing matter to the Audit/Finance Committee, employees and volunteers should communicate with the Chair of the Audit/Finance Committee or with the President of the Board. In order to facilitate a complete investigation, employees should be prepared to provide as many details as possible, including a written 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 Organization encourages all employees and volunteers with complaints or concerns to come forward with information and prohibits retaliation against employees or volunteers raising concerns. However, if an employee or volunteer feels more comfortable doing so, reports may be made anonymously in the manner described above.

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

Any Director 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 Audit/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 Audit/Finance Committee will direct United Way of Portage County Board of Directors to take prompt and appropriate corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements relating to financial, accounting and audit matters of the Organization. If the Audit/Finance Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the Chair of the Personnel Committee of the Organization for appropriate handling and response.

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

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

United Way of Portage County 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 any applicable laws, rules or regulations. Any such retaliation or reprisal by an Organization employee or volunteer is forbidden. Any employee who retaliates against another employee or volunteer or a witness as described above will be subject to discipline, up to and including discharge. Employees or volunteers 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/Finance Committee in the same manner as described above for the reporting of questionable practices.

Questions about this policy should be directed to the Chair of the Audit/Finance Committee by sending information to Sandra Peterson at 201 Frontenac Avenue, Stevens Point, WI 54481 or via e-mail at [Sandra.Peterson@cliftoncpa.com](mailto:Sandra.Peterson@cliftoncpa.com).