

UNITED WAY OF GREATER LIMA, INC. WHISTLEBLOWER POLICY

The United Way of Greater Lima, Inc. 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 relies on all employees, officers, directors and agents 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 person or employee who has complaints or concerns about 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 Chair. To raise complaints or concerns about or report a questionable accounting or auditing matter to the Finance Committee Chair, employees may contact any of the Finance Committee members.

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. 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 matters, or who receive complaints or concerns from other employees, must immediately report them directly to the Finance Committee Chair in accordance with this policy. Supervisors and managers who receive complaints of questionable accounting or auditing matters must consult with the Finance Committee Chair before undertaking an investigation or other action. The Finance Committee Chair 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 up to and including termination.

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 direct United Way 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.

If the Audit Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the United Way Board Chair 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 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.

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 against shareholders. Any such retaliation or reprisal is forbidden. Any employee who retaliates against another employee or a witness as described above 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 Finance Committee in the same manner as described above for the reporting of questionable practices.

Questions about this policy may be directed to the Finance Committee by sending information to any of the Finance Committee members.

Approved by United Way Board: June 26, 2008
Approved by United Way Board: March 28, 2023
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