

BOARD POLICY RAISING CONCERNS INCLUDING FINANCIAL STEWARDSHIP

Policy Management Responsibility

Chief Financial Officer

Oversight by the Finance and Audit Committee

Approval by Board

PURPOSE AND SCOPE

This Policy is focused on the need to maintain integrity in the financial affairs, controls and reporting of the UWCA. The leading role that UWCA plays in society demands that it maintain a scrupulous commitment to ethical practices and good management. Accordingly, it requires all persons working with the UWCA, in whatever capacity, to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All such persons must practice honesty and integrity in fulfilling their responsibilities and strive to comply with all applicable laws and regulations.

While this Policy is aimed at reporting possible errors, omissions or fraud relating to financial matters, concerned parties may, if they have not gained satisfaction in reporting other similar issues, avail themselves of this Policy.

This Policy aims to provide an avenue for Associates to confidentially or anonymously raise concerns in good faith, with the assurance that they will be protected from reprisals or victimization.

The Committee has a responsibility to endeavour to ensure that UWCA responds appropriately to Complaints that allege:

- improper usage of UWCA assets and resources through fraudulent or dishonest conduct;
- inappropriate actions and relationships that could reduce the effectiveness of financial controls;
- illegal, unethical or questionable practices that adversely affect, or may adversely affect, the financial assets of the UWCA.

The procedures in this Policy are designed to ensure that reported Complaints are investigated, and result in action appropriate to each case, including the possibility of censure, and civil or criminal procedures.

This Policy applies to all UWCA Associates.

DEFINITIONS

<i>Anonymous</i>	means unknown authorship, and without designation that might lead to information about the authorship. Anonymity is not compromised by assignment of a code or other designation with which a person can communicate, without revealing his or her identity.
<i>Associate</i>	means full-time or part-time staff, temporary staff, contractual worker, or volunteer of UWCA.

<i>Baseless Allegations</i>	means allegations made with disregard for their truth or falsity and for which there is little or no evidence to support them.
<i>Committee</i>	means the Finance and Audit Committee of the UWCA.
<i>Complaint</i>	means any adverse information as contemplated above, provided to the Finance and Audit Committee as envisaged in this Policy.
<i>Confidential</i>	means authorized for access by only those persons who have a need to know. Ordinarily, a need to know arises from an obligation to investigate or to take remedial or disciplinary action.
<i>Executive Team</i>	means the President and CEO, Officers and Vice Presidents of UWCA.
<i>Fraudulent or Dishonest Conduct</i>	means a deliberate act or failure to act and includes the following examples: <ul style="list-style-type: none"> • Forgery or alteration of documents • Unauthorized alteration or manipulation of computer files • Fraudulent or deliberately deceptive financial reporting • Pursuit of a benefit or advantage in violation of UWCA's conflict of interest policy • Misappropriation or misuse of UWCA resources, such as funds, supplies, or other assets • Authorizing or paying compensation for goods or services not received • Authorizing or receiving compensation for hours not worked.
<i>Submitter</i>	means a person who complains, including a member of the public or an Associate, who informs a Supervisor, member of the Executive Team, or Chair of the Committee about an activity which that person believes to be fraudulent, dishonest or unethical in terms of this Policy.
<i>Supervisor</i>	means the person the Associate directly reports to.
<i>UWCA</i>	United Way of Calgary and Area

REPORTING RESPONSIBILITY

The Submitter is to send a copy of the Complaint to the Chair of the Committee or the Chair of the Board.

Submitters reporting a violation should note the following:

- All mail enclosing a Complaint should be marked "Private and Confidential";
- Timely reporting is essential. The earlier a concern is expressed, the easier it may be to take action;
- Although the Submitter is not expected to prove the truth of an allegation, they need to be in a position to demonstrate that there are sufficient grounds for concern.

Associates are encouraged to report violations or suspected violations to their Supervisors, or a member of the Executive Team, in accordance with this Policy.

Submitters will need to decide on the degree of anonymity they desire, before electing which means of communication they wish to employ.

Submitters are encouraged to provide, but are not required to provide, the following information:

- name
- telephone number
- email address
- mail address

ACTIONS TO BE TAKEN ON RECEIVING A REPORT

The Supervisor or Executive Team member shall investigate the Complaint as soon as reasonably possible.

The scope and extent of the investigation shall be conducted as requested by the Chair and reported to the Chair as soon as possible. The following responsibilities shall apply:

Person to whom reported	Action to be taken by person to whom reported
Supervisor, not on Executive Team	<ol style="list-style-type: none"> 1. Investigate the Complaint reported or designate an investigator 2. Document the findings and any action taken 3. Submit a copy of the report related to results from the investigation, to the member of the Executive Team responsible, and the Chair of the Committee
Member of the Executive Team	<ol style="list-style-type: none"> 1. Investigate the Complaint reported or designate an investigator 2. Document the findings and any action taken 3. Submit a copy of the report related to results from the investigation to the President and the Chair of the Committee
Chair of the Committee	<ol style="list-style-type: none"> 1. The Chair of the Committee shall report to the Submitter that the Complaint is acknowledged, decide upon approach including investigation, and any appropriate action to be taken 2. Investigate the Complaint reported or designate an investigator 3. Document the findings and any action taken 4. As deemed appropriate, in the Chair's opinion, and no less than once a quarter, report to the Committee on the status of Submitter reports. 5. Quarterly reports on the status of all Complaints to the Board of Directors. 6. To the extent deemed appropriate, the Chair of the Committee shall ensure feedback is provided to the person submitting the Complaint.

SAFEGUARDS

Harassment

No Submitter, who in good faith makes a Complaint, shall suffer harassment, retaliation or adverse employment consequence. An Associate who retaliates against a Submitter is subject to discipline, up to and including termination of employment, work, or volunteer contract. This Policy is intended to encourage and enable Associates to raise concerns and see them satisfactorily dealt with within UWCA.

Confidentiality

All reports will be treated seriously. UWCA, unless required otherwise by law, will keep the Submitter's identity confidential.

Anonymous Allegations

The Policy encourages Submitters to put their names to Complaints because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to the apparent:

- seriousness of the issue raised;
- credibility of the concern; and
- likelihood of confirming the allegation from anonymous sources.

Baseless Allegations

In the event that a Complaint is founded on baseless allegations, the person to whom the issue is reported, together with the Chair of the Committee shall decide on appropriate action.

This Policy is not meant to deal with frivolous, inconsequential or clearly immaterial matters.

Contact Information for Chair of the Committee

Ken Skingle, Chair, Finance and Audit Committee
Email: kskingle@felesky.com
Phone: (403) 260-3309

Contact Information for Chair of the Board

Rachel Moore
Email: Rachel.Moore@encana.com
Phone: 403-645-2612

Effective date

This Policy shall have effect from November 2012

Revisions

Frequency:	12 months
Date of last Committee review:	May 2019
Date of last amendment:	November 2019
Date of last Board approval:	December 5, 2019