UNITED WAY OF GREATER ROCHESTER
POLICY REGARDING REPORTING OF VIOLATIONS OF THE CODE OF CONDUCT
(WHISTLEBLOWER POLICY)

General

The Code of Conduct (the “Code”) of United Way of Greater Rochester (“UW”), attached to this Policy as Attachment A, requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of United Way of Greater Rochester, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to comply with the Code and to report violations of the Code in accordance with this Policy.

UW encourages all individuals with complaints or concerns to come forward with information and prohibits retaliation against individuals raising concerns.

Reporting Violations

The Code addresses UW's open door policy and suggests that individuals share their questions, concerns, suggestions or complaints with someone who can address them properly.

- Employees – Generally the employee's supervisor is in the best position to address an area of concern.
- Directors/Officers – Reports should be made to President or Vice Chair/Audit.
- Volunteers – Generally, reports should be made to the volunteer's supervisor who is in the best position to address an area of concern.

If an individual is not comfortable speaking with his/her supervisor or is not satisfied with the supervisor's response, the individual is encouraged to speak with someone in the Human Resources Department.

If a concern is a suspected violation of the Code of Ethics, an individual is required to report this to United Way’s Chief Human Resource Officer (CHRO), who has specific responsibility to investigate all reported violations, or through Stonebridge Business Partners (“the Provider”). An individual may also inform any member of the leadership team of a concern. If the possible violation involves the CHRO the report should be made to the President and Chief Executive Officer (CEO).

The UW Audit Committee Chair shall be advised of reported violations of the Code. A log will be maintained by the CHRO. A summary of complaints from these logs will be reported to the UW Audit Committee Chair no less frequently than one week prior to each UW Audit Committee meeting (i.e. approximately quarterly) (See Attachment B for a sample of the log). The log maintained by the CHRO will include complaints for the UW.
**Reporting of Potential Violations**

Any person who has complaints or concerns about possible violations of the Code including United Way's corporate policies, financial reporting, accounting, internal accounting controls or auditing matters, or who becomes aware of questionable accounting or auditing matters, is strongly encouraged to report such matters by contacting the CHRO or any member of the leadership team. The CHRO is responsible for investigating all reported complaints and allegations concerning these possible violations. If the complaint involves the CHRO, then the report should go to the President & CEO.

The CHRO will acknowledge receipt of the reported violation or suspected violation within five business days. The CHRO may contact legal counsel and/or contact the UW Audit Committee Chair depending on the pertinence of the allegations.

Any supervisor or manager who fails to report allegations in accordance with this policy will be subject to disciplinary action up to and including termination.

**Stonebridge Business Partners**

United Way has also contracted with the Provider to provide an anonymous and confidential telephone and web-based hotline for reporting. Reports can be filed anonymously and all report information is secure and held in the strictest confidence. Reports are entered directly on the Provider’s secure server to prevent any possible breach in security and the individual making the report will receive a report number and password. The Provider makes these reports available only to the CHRO and/or President & CEO who are responsible for evaluating the type of violation and location of the incident (while maintaining the anonymity of the person making the report). Each of these report recipients has had training in keeping these reports in the utmost confidence. The Provider can be contacted at 877-647-3335 or at RedFlagReporting.com.

**Investigation and Response**

In order to facilitate a complete and timely investigation, including effective follow through, individuals should be prepared to provide as many details as possible, (for example, a description of the questionable practice or behavior, the names of any persons involved, the names of possible witnesses, dates, times, places, etc.).

The UW Audit Committee will oversee the investigation of allegations of questionable accounting or auditing matters, including directing an appropriate investigation and response. Quarterly, violations will be reported to the Audit Committee unless a matter needs to be addressed sooner. In the event of an urgent matter, a special UW Audit Committee meeting will be scheduled. Based on the investigation, the UW Audit Committee will direct UW 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 necessary, the UW Audit Committee may engage, at UW’s expense, United Way’s legal counsel and/or independent auditors to assist in the investigation. If the UW Audit Committee determines that a particular complaint or concern does not relate to financial, accounting or auditing matters, it will refer the complaint or concern to the CHRO for appropriate handling and response.
A final resolution report of all investigations will be prepared by the CHRO and be provided to the UW Audit Committee Chair who will report this information to the Audit Committee. If a report was made through the Provider, the resolution will be posted and the person reporting the potential violation will be able to review this information using the provided report number and password.

**Acting in Good Faith**

United Way expects persons lodging complaints concerning a violation or suspected violation of the Code will be acting in good faith with reasonable grounds for believing the information disclosed indicates a violation of the Code as described under the Personal & Professional Integrity section of the Code.

**Confidentiality**

Reports of violations or suspected violations may be submitted on a confidential basis. Reports of violations or suspected violations will be kept confidential to the extent possible, and disclosed only to individuals who have a business need to know to conduct an adequate investigation and/or correct unlawful or unethical accounting or audit practices. If confidentiality can’t be maintained as a result of a complete investigation of the violation, the CHRO will inform the reporting person that this confidentiality will not be able to be maintained. If the report was made through the Provider, the CHRO will notify the Provider that additional information will be needed and/or confidentiality cannot be maintained to complete the investigation.

**No Retaliation**

UW will not retaliate or take any form of adverse action against any person who makes a report to the appropriate officer pursuant to this policy or who participates in an investigation regarding a violation or possible violation of the applicable laws, policies or regulations or violation or suspected violation of the Code. Any retaliation or adverse action by a Company representative is forbidden. Individuals 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 CHRO or the UW Audit Committee Chair who will report retaliations to the Audit Committee in the same manner as described above for the reporting of questionable practices.

This Policy is intended to encourage and enable employees and others to raise serious concerns within the UW.

Questions regarding this policy may be addressed to the Chief Human Resource Officer.

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Amended – November 6, 2014
Amended – November 10, 2015
Attachment A

UNITED WAY OF GREATER ROCHESTER CODE OF CONDUCT

Preamble

Mission

To magnify and focus the power of community resources to advance the common good.

Vision

To be the leading, broad-based community resource for identifying, solving and preventing our most critical social problems.

Purpose and Perspective

United Way of Greater Rochester (UWGR) believes helping individuals and families realize their full potential – to be the best they can be – enables us to build a stronger community.

The continued ability of UWGR to achieve its mission depends on the ethical conduct of the organization, employees, volunteers and other representatives. United Way of Greater Rochester is therefore committed to promoting ethical behaviors and creating a culture of trust and respect. United Way of Greater Rochester is in a unique position to set an example for other not-for-profit organizations by adhering to high standards of performance, professionalism, community involvement and ethical conduct.

The purpose of this Code of Ethics is to express fundamental values required to implement our mission and promote an environment of trust and respect. Accordingly, this Code is intended to foster an environment that promotes ethical conduct in how we do business within the organization as well as within the community.

United Way of Greater Rochester is synonymous with charitable service. The general public associates the United Way name with thousands of worthy causes all over the country. Indeed, for many people United Way is the primary way they meet their desire to help their fellow human beings.

UWGR has a unique role as a national leader of philanthropy to benefit human services and as a major resource to local service provider organizations. Throughout the greater Rochester area, UWGR has earned public trust, nurtured by years of ethical, honest, and responsible charitable service. The continued success of UWGR depends upon the ethical conduct of the organization, its employees and representatives.

UWGR employees set an example for other not-for-profit organizations by their high standards of performance, professionalism, volunteer and charitable activities, helping of the less fortunate and ethical conduct.

UWGR requires the members of its board of directors to conduct themselves and carry out their duties in good faith and with honesty, integrity, due diligence and reasonable competence.
This Code of Ethics is the policy of UWGR and expresses fundamental values. Accordingly, this Code guides the conduct of all directors, officers, employees and volunteers of UWGR and is intended to foster an environment that promotes ethical conduct in carrying out their responsibilities.

**Important:** This Code and its policies are not intended to be an exhaustive discussion of each and every ethical behavior. Its intent is to describe major areas associated with ethical attitudes and behaviors. Failure to adhere to this Code of Ethics and policies described may result in disciplinary action and could include immediate termination of employment.

**Ethical Requirements for Directors, Officers, Employees and Volunteers**

**Personal and Professional Integrity**

A personal commitment to integrity in all circumstances benefits each individual as well as the organization. We therefore:

- Strive to meet the highest standards of performance, quality, service and achievement in working toward the United Way of Greater Rochester mission and vision.
- Communicate honestly and openly and avoid misrepresentation.
- Promote a working environment where honesty, open communication and minority opinions are valued.
- Exhibit respect and fairness toward all those with whom we come into contact.

**Accountability**

UWGR has responsibilities to its customers, which include donors, beneficiaries and other stakeholders. These customers have placed faith in United Way of Greater Rochester. To uphold this trust, we:

- Promote good stewardship of UWGR resources, including donor contributions, endowment funds, and grants.
- Refrain from using organizational resources for non-United Way purposes.
- Refrain from purchasing goods or services on behalf of United Way or within the scope of our job responsibilities unless authorized by management to do so.
- Promote honest and ethical conduct, including ethical handling of actual or apparent conflicts of interest between personal and professional relationships.
- Promote full, fair, accurate, timely and understandable disclosure in periodic reports required to be filed by the organization and other public communications made by the organization.
- Observe and comply with all applicable governmental laws, rules and regulations affecting United Way of Greater Rochester.

**Solicitations and Voluntary Giving**

The most responsive contributors are those who have the opportunity to become informed and involved. Fund raising is always conducted in a voluntary and sensitive manner. Coercion or undue pressure creates animosity, hinders communications and understanding, and eventually leads to decreased support.
The coercion of donors - whether real or perceived - is contrary to the operating principles of United Way. Giving is a personal matter and decision; no form of coercion is acceptable. We therefore:

- Promote voluntary giving in dealing with donors and vendors.
- Refrain from any use of coercion in fund raising activities, including predicating professional advancement on results of response to solicitations.

Diversity and Equal Opportunity

UWGR is an equal opportunity employer and is committed to the principle of diversity. We therefore:

- Value, champion, and embrace diversity in all aspects of UWGR activities and respect others without regard to race, color, religion, creed, age, sex, national origin, or ancestry, marital status, military/veteran status, sexual orientation, gender identification, gender expression, genetic information or status as a disabled or handicapped person.
- Support affirmative action and equal employment opportunity programs throughout UWGR.
- Refuse to engage in or tolerate in others any form of discrimination, or harassment as provided in the organization’s policies.

Conflict of Interest

To avoid any conflict of interest or the appearance of a conflict of interest which would tarnish the image or the reputation and undermine the public’s trust in United Way of Greater Rochester, UWGR staff will:

- Familiarize themselves with the requirements of the UWGR Conflict of Interest Policy and the procedures implemented by UWGR to comply with such policy.
- Avoid any activity or outside interest which conflicts or appears to conflict with the best interest of UWGR, including involvement with a current or potential UWGR vendor, grantee, or competing organization, unless disclosed to and not deemed to be inappropriate by the President and Chief Executive Officer.
- Ensure that outside employment and other activities do not adversely affect the performance of their UWGR duties or the achievement of UWGR’s mission.
- Ensure that travel, entertainment and related expenses are incurred on a basis consistent with the mission of UWGR and not for personal gain or interest. If an employee or officer is given the use of a company automobile, cellular telephone, iPad or computer, use of these items must comply with established policies as outlined in the Employee Handbook.
- Decline any gift, gratuity or favor in the performance of UWGR duties which could in aggregate exceed $75 in value from a party over a year, and any food, transportation, lodging or entertainment unless directly related to UWGR business.
- Refrain from influencing the selection of staff, consultants or vendors who are relatives or personal friends or affiliated with, employ, or employed by a person with whom they have a relationship that adversely affects the appearance of impartiality.
Confidentiality and Privacy

Confidentiality is a hallmark of professionalism. We therefore:

- Ensure that all confidential, privileged or nonpublic information is disclosed only to individuals who have a business need to know. Donor and volunteer data/information as well as personal information on employees is considered to be confidential.
- Respect the privacy rights of all individuals in the performance of their UWGR duties. Unless otherwise indicated, information shared by donors, volunteers or employees should be considered confidential.

Political Contributions

United Way of Greater Rochester encourages individual participation in civic affairs. However, as a charitable organization, UWGR may not make contributions to any candidate for public office or political committee and may not intervene in any political campaign on behalf of or in opposition to any candidate for public office. We therefore:

- Refrain from making any contributions to any candidate for public office or political committee on behalf of UWGR.
- Refrain from making any contributions to any candidate for public office or political committee in a manner that may create the appearance that the contribution is on behalf of UWGR.
- Refrain from using organizational financial resources, facilities or personnel to endorse or oppose a candidate for public office.
- Clearly communicate that we are not acting on behalf of the organization, if identified as an official of UWGR, while engaging in political activities in an individual capacity.
- Refrain from engaging in political activities in a manner that may create the appearance that such activity is by or on behalf of UWGR.

Whistleblower Policy

UWGR employees and representatives are required to disclose any possible breaches of the Code of Ethics of which they are aware. Disclosure by employees should be made according to the UWGR Whistleblower Policy.

Application to Volunteers

Volunteers also represent United Way of Greater Rochester and set examples through their ethical conduct and professionalism. Volunteers:

- Review the Code of Ethics of United Way of Greater Rochester and ensure that they adhere to the spirit of the Code when making policy or otherwise managing the affairs of the organization.
- Do not knowingly take any action or make any statement intended to influence the conduct of United Way of Greater Rochester in such a way as to confer any financial benefit on such volunteers, their immediate family members, or any organization in which they or their immediate family members have a significant interest as stockholders, directors or officers.

Volunteers are encouraged to report violations of this code in accordance with the UWGR Whistleblower Policy.
Application to the Board of Directors and UWGR Officers

Board members must act at all times in the best interests of UWGR and not for personal or third-party gain or financial enrichment. When encountering potential conflicts of interest, Board members will comply with UWGR’s Conflict of Interest Policy. While the receipt of incidental personal or third-party benefit may necessarily flow from certain activities of the UWGR, such benefit must be merely incidental to the primary benefit to the UWGR and its purpose. The UWGR is exempt from taxation as a charitable organization under Internal Revenue Code Section 501(c)(3). To maintain this exemption, UWGR cannot act for the benefit of a particular individual or entity. Such conduct, commonly referred to as “private inurement”, is improper. Sanctions can include personal liability for board members, senior officers, and the individual receiving the improper benefit. Additionally, UWGR could lose its tax-exempt status.

Conflicts of interest involving members of the Board of Directors and Officers of the corporation are subject to the more specific Conflicts of Interest Policy, to which those persons are hereby referred.

Board members and officers also agree:

- That they will use their best efforts to regularly participate in professional development activities and will perform their assigned duties in a professional and timely manner pursuant to the board’s direction and oversight.
- That they will provide goods or services to UWGR as a paid vendor only after full disclosure to, and advance approval by, the board, and pursuant to any related procedures adopted by the board.
- That they will exercise proper authority and good judgment in their dealings with UWGR’s staff, suppliers and the general public.
- That they will not abuse their position by improperly using it or UWGR’s staff, services, equipment, resources, or property for their personal or third-party gain or pleasure and shall not represent to third parties that their authority as a board member extends any further than that which it actually extends.
- That they will not engage in any outside business, professional or other activities that would materially adversely affect the UWGR.
- That they will complete, as requested, an annual disclosure form regarding conflicts of interest and other disclosures required under applicable federal, state and local legal and regulatory requirements during their term of service and for a period of five (5) years after such service has ended.
- That they will not engage in or facilitate any discriminatory or harassing behavior directed toward UWGR’s staff, officers, directors, meeting attendees, exhibitors, advertisers, sponsors, suppliers, contractors or others in the context of activities relating to the UWGR.
- That they will not solicit or accept gifts, gratuities, free trips, honoraria, personal property or any other item of value from any person or entity as a direct or indirect inducement to provide special treatment to such donor with respect to matters pertaining to the UWGR.
that they will not participate or intervene (including publication or distribution of statements) in any political campaign on behalf of or in opposition to any candidate for public office on behalf of UWGR or when acting in their official board capacity including using their affiliation with the UWGR in such a way as to suggest or imply that the UWGR supports a particular candidate or party.

• That they will not speak on behalf of the UWGR or its board unless specifically authorized by the board or the by-laws.

• They will maintain the confidentiality of information entrusted to them by UWGR and any other information of a confidential nature acquired by them as a consequence of the director’s service, regardless of its source or subject, except when the sharing, copying, reproduction, transmission, divulgement or other type of disclosure is expressly authorized or legally mandated. Whenever feasible, they will consult the chairperson of the board prior to making any disclosure they believe is legally required.

• That they will not use any information provided by UWGR or acquired as a consequence of the director’s service to UWGR in any manner other than in furtherance of his or her board duties.

• That they will not misuse UWGR property or resources and will at all times keep UWGR’s property secure and not allow any person not authorized by the board of directors to have or use such property.

• That they will not initiate discussions with any employee of UWGR to leave the employment of UWGR or to become employed by any person or entity other than the UWGR. Furthermore, no member of the board of directors shall persuade or attempt to persuade any advertiser, sponsor, subscriber, supplier, contractor, or any other person or entity with an actual or potential relationship to or with the UWGR to terminate, curtail or not enter into its relationship to or with the UWGR, or to in any way reduce the monetary or other benefits to the UWGR of such relationship.
Code of Ethics Certificate for Employees and Volunteers

Upon commencing employment or a volunteer position, and annually thereafter, each employee and volunteer shall execute and deliver a certificate acknowledging receipt and reading of this Code and agreement to comply with it, which shall be in the following form (or for Board Members and Officers, by executing the certificate that accompanies their Conflicts of Interest certification):

I have read, understand, and agree to comply with the United Way of Greater Rochester’s Code of Ethics.

_______________________________________________________________________________
Signature

Date

____________________________________
Name (please print)

This Code of Ethics is examined periodically, updated and reviewed by the Audit Committee and is approved by the Board of Directors of United Way of Greater Rochester.
## Attachment B

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<th>Date Submitted</th>
<th>Tracking Number</th>
<th>Description of Concern</th>
<th>Submitted By Employee (E) Constituent (C) Vendor (V) Other (O)</th>
<th>Current Status: R – Resolved UI – Under Investigation D – Dismissed W – Withdrawn P – Pending/No Action</th>
<th>Actions Taken Date/comments</th>
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