

BOARD POLICY

Raising Concerns Including Financial Stewardship



United Way
Calgary and Area

Policy Management Responsibility:

Staff Responsible: **Vice President Finance**

Oversight by: **The Finance Audit and Technology Committee**

PURPOSE AND SCOPE

This Policy is focused on the organizational integrity of the financial affairs, controls, and reporting of UWCA (United Way Calgary and Area). The leading role that UWCA plays in the community and society creates organizational commitment to ethical practices and good management. Accordingly, persons working with the UWCA are to observe its standards of business and personal ethics in the conduct of their duties and responsibilities and strive to comply with all applicable laws and regulations.

While this Policy is aimed at providing the guidelines for reporting 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 Submitters to raise concerns confidentially or anonymously in good faith, without reprisals or victimization.

The Committee has a responsibility to follow these procedures for UWCA's response 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 provide guidelines for reported Complaints and related investigations, and result in action that is 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 their 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 Audit and Technology Committee of the UWCA.

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<i>Complaint</i>	means any adverse information as contemplated above, provided to the Finance Audit and Technology 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: • 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 ("Chair").

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 act.
- Although the Submitter is not expected to prove the truth of an allegation, they need to be able 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.

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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, as directed by the Chair, investigates 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 reasonably possible. The following responsibilities shall apply:

Person to whom reported	Action to be taken by person to whom reported
Supervisor, not on Executive Team	1. Investigate the Complaint reported or designate an investigator as directed by the Chair. 2. Document the findings and any action taken acting reasonably. 3. Submit a copy of the report related to results from the investigation as soon as reasonably possible, to the member of the Executive Team responsible, and the Chair of the Committee.
Member of the Executive Team	1. Investigate the Complaint reported or designate an investigator as directed by the Chair. 2. Document the findings and any action taken acting reasonably. 3. Submit a copy of the report related to results from the investigation as soon as reasonably possible to the President and the Chair of the Committee.
Chair of the Committee	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 as soon as reasonably possible. 2. Investigate the Complaint reported or designate an investigator. 3. Document the findings and any action taken acting reasonably 4. As deemed appropriate, in the Chair's opinion, once a quarter, report to the Committee on the status of Submitter reports. 5. Reports on the status of all Complaints as required by the Chair, acting reasonably, are provided to the Board of Directors. 6. To the extent deemed appropriate, the Chair of the Committee or designate, acting reasonably, communicates any appropriate feedback to the person submitting the Complaint.



SAFEGUARDS

Harassment

Submitters, who in good faith makes a Complaint, shall be taken seriously and as appropriate should not suffer harassment, retaliation, or adverse employment consequence. An Associate who retaliates against a Submitter is subject to appropriate 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, Complaints are considered confidential along with the identity of the Submitter, unless otherwise required by law.

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, as directed by the Chair, acting reasonably, 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

If a Complaint is founded on baseless allegations, the person to whom the issue is reported, together with the Chair of the Committee reasonably determines as needed any appropriate action.

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

Contact Information for Chair of the Committee

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