

UNITED WAY OF GREATER MERCER COUNTY
Whistleblower Protection Policy
COMPLAINT PROCEDURES FOR
FINANCIAL, ACCOUNTING AND AUDIT MATTERS

United Way of Greater Mercer County (UWGMC) 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. UWGMC relies on all employees, officers, directors and agents of the Company 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 UWGMC'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 of UWGMC. To raise complaints or concerns about or report a questionable accounting or auditing matter, employees should submit a written report as soon as possible after the events that give rise to the report. The report should set forth in detail the basis for the individual's concern of financial impropriety or misuse of resources.

Reports should be sent to:
Vito M. Mastro, CPA
Mastro Associates, LLC
3176 Route 27
Suite 2A
Kendall Park, NJ 08824

The Chair of the Finance Committee will conduct a preliminary review of the reported situation and determine the appropriate course of action. The Finance Committee shall date and log all written reports of known or suspected financial improprieties or misuse of resources and record the results of the preliminary review. He/she also will acknowledge receipt of the report and confirm to the "complainant" the matter is under review.

If it is determined that a formal investigation should be conducted, the matter will be turned over to the UWGMC Finance Committee. (If the President is named in the report, the Chair of the Board of Trustees will perform all the duties the President would otherwise have performed in a review and investigation of financial impropriety or misuse of resources).

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. UWGMC 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 in accordance with this policy. Supervisors and managers who receive complaints of questionable accounting or auditing matters must consult with the Finance Committee before undertaking an investigation or other action. The Finance Committee 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.

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 UWGMC reports of known or suspected financial improprieties to the Chair of the Board of Trustees if the matter involves a volunteer or a member of UWGMC's senior management team, including the President. If the matter involves non-senior staff the report should be made to the President. The report should be written and made as soon as possible after the events that gave rise to the report. The report should set forth in detail the bases for the individual's concern of financial impropriety or misuse of resources.

The President and/or the Chair of the Board of Trustees will conduct a preliminary review of the reported situation and determine the appropriate course of action. The President shall date and log all written reports of known or suspected financial improprieties or misuse of resources and record the results of the preliminary review. He/she also will acknowledge receipt of the report and confirm to the "complainant" the matter is under review.

If it is determined that a formal investigation should be conducted the matter will be turned over to the UWGMC Finance Committee. (If the President is named in the report, the Chair of the Board of Trustees will perform all the duties the President would otherwise have performed in a review and investigation of financial impropriety or misuse of resources).

If the President and/or Chair of the Board of Trustees do not refer the matter to the Finance Committee, and the individual who submitted the report believes further review is necessary, the individual may submit their report directly to the Chair of the Finance Committee.

UWGMC will 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 Company. If the Finance Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the Senior Vice President Resource Management/CFO at the UWGMC 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.

UWGMC 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 by a UWGMC employee is forbidden. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including discharge. 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 should be directed to the Chair of the Finance Committee by sending information to: Vito M. Mastro, CPA, Mastro Associates, LLC, 3176 Route 27, Suite 2A, Kendall Park, NJ 08824.