

WHISTLEBLOWER POLICY

UWGL operates its business following a code of ethical responsibility, is committed to fair, accurate and transparent accounting of its financial matters, and expects all employees, managers, directors, and agents to act in accordance with the highest applicable laws and regulations, accounting standards, accounting controls and audit practices. UWGL relies on all its employees, directors, and associates 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. A whistleblower as defined by this policy is an employee of UWGL who reports a business activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials and volunteers are charged with these responsibilities.

Examples of illegal or dishonest business activities are violations of federal, state or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting. An employee who has knowledge of, or a concern about, perceived irregularities in our business and/or accounting practices, or who becomes aware of questionable accounting or auditing matters is strongly encouraged to report such matters.

The employee should contact his/her immediate supervisor or the CEO. Prior to initiating an investigation, supervisors and/or the CEO must consult the Treasurer. If the issue is not resolved at that level, the employee who raised the issue should contact the Treasurer and the President of the Board of Directors. The employee may also initiate contact at any of these levels. The Finance Committee has final responsibility and authority for the investigation and handling of any concerns or complaints relating to accounting and auditing practices.



UWGL encourages all employees with good faith complaints or concerns to come forward with information and prohibits retaliation against employees raising such concerns. If an employee feels more comfortable doing so, reports may be made anonymously in the manner described above. In order to facilitate a complete investigation, employees should be prepared to provide as many details as possible.

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.

UWGL prohibits retaliation or any form of reprisal against any person who makes a good faith report pursuant to this policy or who participates in an investigation regarding a violation of the applicable laws, rules, or regulations, or any provision of other laws regarding fraud. 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 Chief Executive Officer or the Finance Committee Chair in the same manner as described for the reporting of questionable practices. An employee who knowingly, and in bad faith, makes a false and malicious report under this policy may be subject to discipline up to discharge.

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. However, identity may have to be disclosed to conduct a thorough investigation and to comply with law.

Approved October 28th, 2020