United Way of Southwest Virginia

Governance Policies
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CORE VALUES

United Way of Southwest Virginia fights for the health, education and financial stability of every person in Southwest Virginia because they are the building blocks for a good quality of life. Through an initiative-based cradle-to-career approach, United Way of Southwest Virginia is creating sustainable solutions to address the challenges facing tomorrow’s workforce. United Way convenes cross-sector partners to make an impact on the most complex problems in our region. Through collaboration with government, business, nonprofit and individuals, United Way innovates for positive, lasting social change. This critical role requires that all UWSWVA board members, staff, volunteers and representatives who foster such essential public good must assume the responsibility of earning public trust. To fulfill this special obligation, five core values provide the foundation on which we base our actions and decisions:

INTEGRITY: We act with integrity that inspires the highest truth. We therefore:
  ▪ Stand as "one" in the relentless pursuit of instilling and promoting public confidence and trust.
  ▪ Maintain the highest standards of excellence and accountability, including prudent use of finances, and fair, accurate, and honest disclosures of information.
  ▪ Keep our promises. People know that "United Way makes my caring count."

IMPACT: We make a positive difference and have a measurable impact of enduring consequence. We therefore:
  ▪ Make a difference in our community and change lives through our efforts.
  ▪ Are committed to a United Way that is relevant to its people, its community, and the times.
  ▪ Assume responsibility as good stewards and are accountable for our work and sustainable results.

VOLUNTEERISM: We have impact and are made relevant through the spirit of volunteerism. We therefore:
  ▪ Are outstanding in the way that we invite volunteers to express their philanthropic beliefs (expression of one's "love of humanity").
  ▪ Believe that the most effective models of service and excellence are created through the leadership of volunteers.
  ▪ Encourage volunteer participation.

INCLUSIVENESS: We are strong only when we are inclusive. We therefore:
  ▪ Aspire to involve every segment of the community in every aspect of our work.
  ▪ Act in ways that respect the dignity, uniqueness, and intrinsic worth of every person, the community, the donors, our own Board members, staff, volunteers and representatives.
  ▪ Believe in a movement built from the rich diversity and gifts of all people in all systems.

COMMUNITY LEADERSHIP: We provide leadership for community building to be a catalyst for positive change. We therefore:
  ▪ Are effective educators and facilitators bringing all segments of the community together to promote individual well-being and common good.
  ▪ Are leaders of a process that multiplies the impact of people's innate desire and capacity to care for one another.
  ▪ Help transform visions of compassion and giving into dynamic reality.
CODE OF ETHICS
(Applicable to Board Members, Staff, Volunteers, and Representatives)

United Way of Southwest Virginia (UWSWVA) is committed to the highest ethical standards. Based on the unique trust placed in UWSWVA to serve the public good, we have a special obligation to act ethically. The Code of Ethics is based on our mission and guided by our fundamental core values: Integrity, Impact, Volunteerism, Inclusiveness and Leadership.

The success of the United Way system and our reputation depend upon the ethical conduct of everyone affiliated with our organization. Board members, volunteers, staff and representatives set an example for each other and for partner agencies, by their pursuit of excellence in high standards of performance, professionalism and ethical conduct. We are mindful that these core values must be clearly articulated, communicated and continuously reinforced. In addition, more detailed policies, guidelines, explanations, definitions and examples are often needed to bring these values into actual practice. While no document can anticipate all of the challenges that may arise, the Code of Ethics values communicate key guidelines and will assist UWSWVA board members, staff, volunteers and representatives in making good decisions that are ethical and in accordance with applicable legal requirements.

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 towards the UWSWVA mission.
- 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: UWSWVA is responsible to its stakeholders, which include partner agencies, donors and others in the community who have placed faith in UWSWVA. To uphold this trust we:
- Promote good stewardship of UWSWVA resources, including donations, grants and other contributions that are used to pay for community program services, fundraising expenses and operating expenses.
- Refrain from using organizational resources for non-UWSWVA purposes.
- Observe and comply with all laws and regulations affecting UWSWVA as a non-profit entity.

SOLICITATIONS & VOLUNTARY GIVING: The most responsive contributors are those who have the opportunity to become informed and involved. We therefore:
- Promote voluntary giving in dealing with donors and vendors.
- Refrain from any use of coercion in fundraising activities, including predating professional advancement on the response to solicitations.

DIVERSITY & EQUAL OPPORTUNITY: UWSWVA is an equal opportunity employer and is committed to the principle of diversity. We therefore:
- Value, champion and embrace diversity in all aspects of UWSWVA activities and respect others without regard to race, color, national origin, religion, sex, sexual orientation, gender identity, marital status, pregnancy, childbirth or related medical conditions including lactation, age, or status as a veteran or other category protected under applicable state or municipal law.
- Support affirmative action and equal opportunity programs.
- Refuse to engage in or tolerate in any form of discrimination or harassment.

CONFLICTS OF INTEREST: To avoid any conflict of interest or the appearance of a conflict of interest which could tarnish the reputation of UWSWVA or undermine the public's trust, UWSWVA Board members, staff, volunteers, and representatives should:
- Avoid any activity or outside interest which conflicts or appears to conflict with the best interest of UWSWVA, including involvement with a current or potential UWSWVA vendor, grantee or competing organization unless disclosed to and deemed to be appropriate by the decision-making body who will take the matter to the Board.
▪ Ensure that outside employment and other activities do not adversely affect the performance of their UWSWVA duties or the achievement of UWSWVA’s mission.
▪ Ensure that travel, entertainment and related expenses are incurred on a basis consistent with the mission of UWSWVA and not for personal gain or interest.
▪ Decline any gift, gratuity or favor in the performance of UWSWVA duties except for promotional items of nominal value (under $25). Declines the offer of any food, transportation, lodging or entertainment unless directly related to UWSWVA business.
▪ Refrain from influencing the selection of staff, consultants or vendors who are relatives or personal friends or affiliated with or employed by a person with whom they have a relationship that might give the appearance of partiality.
▪ Employment of a board or staff member’s immediate family may be considered and approved by the Board of Directors provided that any and all potential or real conflicts of interest are disclosed prior to hiring.
▪ The employee will provide full disclosure of any real or potential conflict prior to hire. The President and CEO and the Board Leadership will verify the existence of the indicated real or potential conflict and document accordingly in the Board Minutes and in the Employee file. Failure of the Employee to make a full and proper disclosure will result in disciplinary action up to and including termination.
▪ UWSWVA may not obligate or spend UWSWVA funds to buy or rent goods, space, or services, or provide direct financial assistance through investments, grants, loans or loan guarantees to a board or staff member’s immediate family, who has a substantial interest in that transaction. Banking and other financial services, medical, legal and other professional services and management and consultant services, as well as other kinds of skilled labor, are subjected by this limitation.
▪ UWSWVA board members, staff members, volunteers or representatives will sign a Conflict of Interest Statement annually and will disclose any potential conflict of interest such as financial relationship, agency board member, etc. The signed document will be maintained in the individual's UWSWVA file. Any possible conflict of interest on the part of a board member, staff, volunteer or representative shall be disclosed to the President and CEO or Board Leadership who will take the matter to the Executive Committee or Full Board. Both the minutes of the Executive Committee and the Board shall reflect such disclosure. Any board member, staff member, volunteer or representative having such a possible conflict of interest shall not act, make recommendations or use his or her influence on the matter in question. The foregoing shall not be construed to prevent a board member, staff member, volunteer or representative from briefly stating his or her position on the matter or from answering pertinent questions.

UWSWVA VOLUNTEERS:
▪ Should not knowingly take any action or make any statement intended to influence the conduct of UWSWVA in such a way as to confer any financial benefit on themselves, their immediate family members or any organization in which they or their immediate family members have a significant interest as stakeholders, directors or officers.
▪ Should disclose all known conflicts or potential conflicts of interest in any matter to the President and CEO or Board President who will take the matter to the Executive Committee or Board. Board members will make their disclosure to the Board, or to the chair of any committee upon which they serve. They will withdraw from the meeting room during any discussion, review and voting in connection with such matter.

CONFIDENTIALITY & PRIVACY: Confidentiality is a hallmark of professionalism. Therefore, we should:
▪ Ensure that any information which is confidential, privileged or nonpublic is not inappropriately disclosed.
▪ Respect the privacy rights of all individuals in the performance of their UWSWVA duties.

POLITICAL CONTRIBUTIONS: UWSWVA encourages individual participation in civic affairs. However, as a charitable organization, UWSWVA 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 UWSWVA.
▪ 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 UWSWVA.
- Refrain from using any UWSWVA 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 UWSWVA organization. If we are identified as an official of UWSWVA while engaging in political activities we are doing so as an individual.
- Refrain from engaging in political activities in a manner that may create the appearance that such activity is by or on behalf of UWSWVA.

**ACCEPTANCE OF GIFTS:** UWSWVA board members, staff, volunteers, representatives and its funded agencies are prohibited from soliciting personal gifts. They may, however, accept personal gifts, honorarium, favors, personal gratuities or promotional items not exceeding $25.00 in value from persons receiving benefits or services funded under any UWSWVA program or from any person performing services under contract or otherwise in a position to benefit from any staff or Board member action. Gifts over $25.00 may only be accepted for United Way of Southwest Virginia’s revenue or designated to a tax-exempt non-profit organization.

**GUIDANCE & DISCLOSURE:** Board members, staff, volunteers and representatives are encouraged to seek guidance from the Executive Committee concerning the interpretation or application of this Code of Ethics. Any known or possible breaches of the Code of Ethics should be disclosed to the President and CEO. If the known or possible breach involves the President and CEO, the breach should be disclosed to a member of the Executive Committee of the UWSWVA Board of Directors. Reports of possible breaches will be handled in the following manner:

- All reports of possible breaches will be treated in confidence to the extent that the organization's duty to investigate and the law will allow. If confidentiality cannot be maintained, the individual disclosing the possible breach will be notified.
- All reported breaches will be investigated and, if needed, appropriate action taken based upon the policies of the organization.
- Retaliation against a person who suspects, and in good faith, reports a breach will itself be treated as a separate breach of the Code.
- UWSWVA affirms prompt and fair resolution of all reported breaches.

**EMPLOYMENT OUTSIDE OF UWSWVA**

UWSWVA does not wish to prevent an employee from holding outside employment but, in the best interest of all concerned, the following policies have been adopted with regard to additional employment:

- The employee is required to notify the President and CEO when he/she is engaged in any employment outside of UWSWVA. The President and CEO will notify the Board President only when there is a need or problem.
- Such employment shall not interfere with the efficient performance of the employee’s duties, constitute a conflict of interest with his/her duties, occur with any UWSWVA partner organization or occur during his/her regular working hours at UWSWVA.

Please see APPENDIX 1 for Code of Ethics examples.
GENERAL EMPLOYMENT POLICIES

United Way of Southwest Virginia is an equal employment opportunity employer. Qualified applicants will be considered for vacancies without regard to race, color, national origin, religion, sex, sexual orientation, gender identity, marital status, pregnancy, childbirth or related medical conditions including lactation, age, or status as a veteran or other category protected under applicable state or municipal law, with regard to hiring, assignment, promotion or other conditions of board member selection or staff employment. UWSWVA identifies themselves as an equal employment opportunity employer in recruitment advertisements and may use employment agencies which do not discriminate on the basis of race, color, national origin, religion, sex, sexual orientation, gender identity, marital status, pregnancy, childbirth or related medical conditions including lactation, age, or status as a veteran or other category protected under applicable state or municipal law. It is UWSWVA’s policy to fill any vacant position with the best-qualified applicant. In doing this, a person’s ability, experience, training and formal education are all important. Reasonable effort is made to provide employment opportunities to persons in UWSWVA’s service areas, with due consideration given to the requirements of the position being filled. Employees are encouraged to refer any persons who might be interested in a job opportunity with UWSWVA to the Manager of Finance and Operations.

HIRING PROCESS

The President and CEO is responsible for recruiting and hiring the staff. The Executive Committee of the Board of Directors is responsible for recruiting and hiring the President and CEO. Job openings will be listed on UWSWVA’s website and through appropriate online recruitment options.

UWSWVA will give first consideration to qualified internal applicants. When candidates from outside UWSWVA must be considered, the following procedures and time frame for review shall be followed:

- The department director will alert the Manager of Finance and Operations when they have scheduled interviews. The director will interview applicants to determine their suitability for available job openings and will verify personal and employment references. The Manager of Finance and Operations will conduct credit, background, and criminal checks when appropriate. The President and CEO is the only authorized employee to make employment offers and will make such offers of employment in writing.

- The Personnel Committee of the Board of Directors will rank the President and CEO applicants, interview the top applicants, and make its recommendations to the Board. The Board will make the final selection of the President and CEO.

- All employees of UWSWVA will be aware that employment with UWSWVA is at-will and should not make any representations otherwise.

EMPLOYEE CLASSIFICATION

Full-time employees: Employees who regularly work 30 hours or more per week are considered full-time employees. Full-time employees are eligible for employee benefits beginning their first day of full-time regular employment.

Part-time employees: Employees who work less than 30 hours per week are considered part-time employees. These employees are not eligible for employee benefits and are paid only for the time worked.

Temporary employees: An employee whose service is intended to be of limited duration is classified as a temporary employee. Temporary employees are not eligible for any employee benefits and are paid only for the time worked.
**Exempt:** Exempt employees are not eligible for overtime pay provisions of the Fair Labor Standards Act. Exempt staff pay is based on overall responsibility and not on the number of hours worked. Weeknight or weekend work may be necessary on occasions. Each employee job description lists whether the position is exempt or non-exempt.

**Non-exempt staff:** Pay for non-exempt staff is based on number of hours worked per week, as governed by the Fair Labor Standards Act. A non-exempt staff member must have authorization from his or her supervisor to work more than 40 hours a week. In determining overtime, the work week is defined as beginning at 12 midnight on Sunday and ending at 12 midnight the following Sunday.

**EMPLOYMENT AT WILL**

This Manual is not intended to, and does not, create a contract of employment and does not require UWSWVA to provide employment for a particular period of time. Employment is at-will, which means UWSWVA is free to end the employment relationship at any time, with or without cause, with or without notice, and for any reason. Nothing in this Manual alters the at-will status of employment. In addition, nobody at the UWSWVA can alter the at-will status of employment except the Executive Committee of the Board of Directors, who can only do so in writing.

**INITIAL EMPLOYMENT**

The first 90 days that an employee works for UWSWVA, will be considered a probationary period. The initial 90-day period may be extended another 30-90 days, at the discretion of the President and CEO. The probationary period gives an employee an opportunity to determine whether or not the position is suitable to him/her. It also gives UWSWVA a chance to assess an employee’s performance, attitude, attendance record, skills, etc.

Until an employee has completed their initial probationary period, he/she will not have recourse to the organization’s dispute resolution process. At the end of the first 90 days of employment the supervisor will conduct a 90-Day Review of the employee using the 90 Day Review form and make a recommendation to the President and CEO for the employee’s continued employment with, or separation from, UWSWVA.

The employee will be notified by his/her supervisor when he/she has satisfactorily completed the initial probationary period or if the probationary period will be extended. The President and CEO will be notified by the Board President of his/her satisfactory completion of the initial probationary period.

**HOURS OF OPERATION**

UWSWVA's regular workweek is forty (40) hours Monday through Friday. Employees must complete a monthly timesheet. The normal workday will consist of eight (8) hours of work including a paid 1-hour meal period. Employees are expected to work during the core business hours of 8:30 AM until 4:30 PM. Only hours worked in excess of forty (40) hours during a work-week will be calculated for overtime compensation for non-exempt employees.

Employees’ attendance at UWSWVA or sponsored organization lectures, meetings and training programs will be considered hours of work, and therefore will be compensated time if attendance is required. Time spent by non-exempt employees in traveling away from home on UWSWVA business is considered hours worked for pay purposes.

The nature of the exempt employee’s position may require him/her to work more than the regularly scheduled 40 hours in a given work-week. Exempt employees are not eligible to receive overtime compensation. UWSWVA does not recognize flex time (otherwise known as credit or comp time). In addition, UWSWVA does not offer Alternative Work Arrangements that are variations from the standard workday, workweek and/or work location including telecommuting or working from home.
PERSONNEL RECORDS

UWSWVA respects each employee’s right to privacy. Personnel records are kept in a locked file in the Manager of Finance and Operations’ office. Only the President and CEO and/or the Manager of Finance and Operations is authorized to review your record. However, each employee has the right to see his/her personnel records in the presence of the President and CEO and/or the Manager of Finance and Operations. Upon request of a Board Officer to the President and CEO, an employee’s file may be reviewed in the presence of the President and CEO. Except as required by Federal, State or local law or regulations, UWSWVA will refuse to release information about the employee to sources outside UWSWVA without the employee’s written approval. Employees are to report any changes in name, address, telephone number, marital status, tax exemption status and number of dependents to their supervisor and the Manager of Finance and Operations. A copy of any professional advancement (degrees, training, workshops, etc.) should be given to the Manager of Finance and Operations to file in the employee’s personnel file.

DISCIPLINARY PROCESS

Under normal circumstances, UWSWVA endorses a policy of progressive discipline in which it attempts to provide employees with notice of deficiencies and an opportunity to improve. UWSWVA does retain, however, the right to administer discipline in any manner it sees fit. This policy does not modify the status of employees or in any way restrict UWSWVA’s right to bypass the disciplinary procedures suggested.

Progressive discipline will be initiated when an employee is not meeting UWSWVA standards of behavior or performance. The employee’s supervisor shall take the following action:

▪ Meet with the employee to discuss the matter;

▪ Inform the employee of the nature of the problem and the action necessary to correct it. Issue a written reprimand or warning and share the document with the Manager of Finance and Operations to place in the employee’s personnel file and provide a copy of the document to the President and CEO.

▪ If there are additional occurrences of the same problem after the initial meeting and written reprimand, the President and CEO may or may not offer a second chance and can terminate employment.

Employees who believe that they have been disciplined too severely or who question the reason for discipline are encouraged to use the Dispute Resolution Process.

DISPUTE RESOLUTION PROCESS

UWSWVA anticipates that each employee will have a successful employment experience. However, there may be an occasion when an employee disputes a reprimand or disciplinary action. A dispute is an allegation, by an employee, that there has been a violation, misinterpretation or misapplication of the terms of UWSWVA’s Governance Policies.

An Employee who feels that he/she has an appropriate dispute should proceed as follows:

▪ Informal Complaint & Meeting with President and CEO. The employee will submit his/her complaint in writing. The President and CEO shall resolve the issue within five (5) days and shall prepare a written summary of the dispute and proposed resolution for the employee’s personnel file.

▪ Appeal. An employee may appeal the President and CEO’s decision by submitting the appeal in writing to the Personnel Committee of the Board of Directors. The Committee will investigate the
dispute and will then issue a written decision. The Personnel Committee may forward the appeal to the Board when deemed appropriate.

TERMINATION OF EMPLOYMENT

An employee is free to resign at any time for any reason. UWSWVA reserves the right to terminate employment at any time for violation of policy and procedures, failure to meet job competence or for conduct inconsistent with UWSWVA’s Code of Ethics or Core Values. An employee who is absent from work for two consecutive days without being excused or notifying his or her immediate supervisor will be considered as having voluntarily resigned.

An employee is requested to give a written two-week notice of their intent to resign. The President and CEO should give as much advance notice of his/her intent to resign as possible, but no less than 30 days.

To ensure that termination is the appropriate course of action, the President and CEO will review employee records and make recommendations before any final action is taken. This review will ensure that the decision is based on objective and job-related reasons that the employee has been treated fairly and that the discipline is administered consistently among employees.

TERMINATION PROCESS

The employee’s immediate supervisor will conduct an exit interview using the Exit Interview form no later than the employee’s last working day. The supervisor will maintain written reports of the termination notice meeting (when applicable) and exit interview. Pertinent items requiring managerial review and needed changes of policy will be brought to the attention of the Personnel Committee of the UWSWVA Board of Directors. An employee may be called upon to assist in the training of their replacement.

The Director of Finance and Operations will attempt to have the employee’s final pay, including accrued annual leave, available on the next regular payroll. Before the final payroll, the employee is responsible to complete and submit an accurate final time sheet and sign off on the calculations for his or her accrued leave payout. If an employee has outstanding expenses accrued during his or her employment, he or she must submit a request for reimbursement before his or her last day of employment with United Way of Southwest Virginia. The employee’s immediate supervisor will be responsible for obtaining from the employee any funds advanced and all UWSWVA property such as keys and other property. If the employee owes UWSWVA any money or is responsible for any lost or damaged property, those accounts are to be settled by deduction from final pay, unless prohibited by law.

Requests for employment references must be made in writing to the employee’s immediate supervisor and the President and CEO and should include an authorization by the employee for the release of the requested information and release of confidentiality.
BENEFIT POLICIES

HEALTH INSURANCE AND COBRA BENEFITS

Full-time employees are eligible to participate in the UWSWVA Group Health Insurance program. The amount of employer paid contribution will be at least 50% of the single employee monthly premium for the basic group health insurance plan. The employee will be responsible for all additional costs if dependent coverage is added to their plan.

Employees participating in the UWSWVA Group Health Insurance program may participate in Section 125 plan which allows the employee cost through payroll deductions be pre-taxed for Federal and State income tax purposes.

United Way of Southwest Virginia complies with the requirements of the Consolidated Omnibus Budget Reconciliation Act (COBRA) for continuation of group health coverage.

HOLIDAYS

UWSWVA provides 13 paid holidays each year to full-time employees, including: New Year’s Day, Martin Luther King Day, President’s Day, Good Friday, Memorial Day, Independence Day, Labor Day, Columbus Day, Veteran’s Day, Thanksgiving Day, Thanksgiving Friday, Christmas Eve, and Christmas Day.

If a holiday occurs during the time an employee is taking annual leave, that day is paid as a holiday and not charged to annual leave. Holidays falling on non-work days will be taken on the Friday before or the Monday following the holiday at the President and CEO’s discretion. Every effort must be made to take the holiday, but if an employee must work on the holiday, the time may be accrued as personal leave with prior written approval by the employee’s immediate supervisor.

ANNUAL LEAVE

Annual leave is a benefit given to all full-time employees of United Way of Southwest Virginia. Part-time and temporary employees are not eligible for this benefit. The annual leave year runs from January 1st through December 31st.

- Newly hired full-time employees will receive one (1) week/ five (5) working days of annual leave on their first day of employment.

- On January 1st of each of the subsequent four (4) years of their employment, the employee will receive two (2) weeks/ ten (10) working days of annual leave.

- On January 1st of the 5th year following the date the employee was hired, the employee will receive three (3) weeks/fifteen (15) working days of annual leave.

Each employee should request annual leave at least two weeks in advance using the Employee Leave Request form provided by the Finance and Operations Department. An employee must complete the form and turn it in to his or her supervisor for approval. Accumulated and used annual leave is tracked and monitored on the employee’s time sheet.

Annual leave may be accumulated and carried forward to the next calendar year in an amount not to exceed 15 days. Any accrued leave exceeding the 15-day limit will be lost if not used prior to the end of the calendar year.
During the recruitment process for any new full-time employee, the President and CEO may offer additional annual leave during the first year of employment as an incentive to hire the most qualified candidate.

Upon termination of employment, only employees who have completed a full 12 months or more of full-time employment are entitled for payment of accumulated annual leave. Employees will receive payment for up to 15 days of accumulated leave based upon the employee’s daily rate of compensation at the time of termination of employment.

PERSONAL LEAVE

Personal leave can be taken in ½ hour blocks and approved by the employee’s immediate supervisor at least one week in advance to the start date utilizing the Employee Leave Request form. In the event of an emergency or a sudden illness, employees are required to complete the Employee Leave Request form and submit to their immediate supervisor within their first day of returning to work.

Full time employees earn twelve (12) days of personal leave per calendar year during their employment. An employee who begins employment on July 1 or later in the calendar year will earn six (6) days of personal leave during their first calendar year of employment. In addition to personal reasons, personal leave is to be utilized for illness, medical exams, dental exams, optical exams, etc. Unused personal leave may not be carried forward.

When an employee’s illness continues beyond the expiration of personal leave credit, the remaining time may be charged to annual leave or as an unpaid leave of absence. Unused accrued personal leave at the time of termination of employment will not be paid.

United Way of Southwest Virginia complies with the Federal Family Medical Leave Act (FMLA) of 1993. The United Way reserves the right to designate FMLA leave as needed to any eligible employee and to require employees to first use all available paid time off as qualifying FMLA time toward the 12-week limit. Special consideration, based on past performance and attendance, may be given to individuals suffering from serious and protracted illness.

MATERNITY / PATERNITY LEAVE

Full time female employees, after one year of employment, will be eligible for full maternity leave with pay. A doctor’s certificate will be required stating the expected due date. Six weeks will be granted for a normal delivery and eight weeks for a C-section. Full time male employees, after one year of employment, will be granted one week of paternity leave with pay.

LEAVE OF ABSENCE

Leave of absence is an approved absence from work without pay. To be eligible for consideration for a leave of absence, full-time employees must submit a written request for leave of absence and receive written approval by the President and CEO. Whenever possible a request should be made at least one month in advance. In no instance is a leave of absence granted automatically. No benefits or leave shall accrue during a leave of absence in excess of 5 working days. Any leave of absence of 30 days or more shall be deducted from consecutive length of employment.

JURY DUTY LEAVE

An employee summoned and serving jury duty will be granted time off with pay when needed for actual jury duty. An employee must notify their immediate supervisor when he or she receives a summons to serve and must supply a copy of the summons to the Department of Finance and Operations. Employees are expected to return to work when excused from jury duty for the day if during regular work hours. An
employee receiving jury duty payments are to report those payments to Finance and Operations, and will have the following options:

1. Use their vacation or personal leave and keep the jury duty compensation payments.
2. Have their next payroll reduced by the amount of jury duty compensation received.
3. Reimburse UWSWVA for the amount of jury duty compensation received.

BEREAVEMENT LEAVE

Up to three (3) working days of time off with pay is granted to full-time employees in the event of a death in the immediate family. Immediate Family Members include an individual’s spouse, children, parents, grandparents, siblings and spouses of children or siblings. One-half working day is granted for attending a funeral for any other relative. An employee must notify his or her immediate supervisor of their request for approval of bereavement leave as soon as practical.

SOCIAL SECURITY BENEFITS

Social Security Act payments are made by both the employee and the organization. Normally, employees will be eligible to receive a monthly income from Social Security when they retire or when they become totally or permanently disabled.

WORKER’S COMPENSATION

Employees are provided insurance coverage from the day of employment. This is paid in full by UWSWVA. The policy covers injury resulting from accidents while on the job. All such incidents must be reported to the employee’s immediate supervisor and the Manager of Finance and Operations within 24 hours of occurrence by completing and Injury Incident Report.

SIMPLE IRA PLAN

UWSWVA offers a simple IRA plan for all full-time and part-time employees who earn at least $1,000 during the calendar year. UWSWVA will match employee contributions up to 3% of the employee’s compensation for the calendar year.

LIABILITY INSURANCE

UWSWVA maintains a Non-Profit Directors & Officers (D & O) Liability Insurance policy. Contact the Director of Finance and Operations to review the liability policy in its entirety.

LIFE INSURANCE

When available, full-time employees are eligible to receive employer paid basic term life insurance which may or may not include accidental death and dismemberment coverage.
POLITICAL ACTIVITIES

As an organization receiving funds from government agencies, UWSWVA must administer programs in a politically nonpartisan manner and must avoid actions which can reasonably be construed as intended to favor one political interest over another or to influence the outcome of any election for public or party office. The use of programs funds, the provision of services and the assignment of personnel must not result in the identification of UWSWVA with any activity which is designed to influence the election or defeat of a candidate for public office or for any other political purpose.

Board members, staff, volunteers and representatives of UWSWVA may not engage in partisan political activities while on duty or use their UWSWVA titles, UWSWVA letterhead, etc. while so engaged, as this may endanger the organization's 501c (3) status.

CONFIDENTIALITY & PRIVACY

Each board member, staff, volunteer, and representative of UWSWVA has an obligation to protect the internal business affairs of the organization and all program participant information. Such confidential, privileged or nonpublic information may not be disclosed to anyone outside the organization and may be discussed within the organization only on a need to know basis. In addition, board members, staff, volunteers and representatives have a responsibility to avoid inappropriate disclosure of UWSWVA matters, its employees, its programs and its program participants. Board members, staff, volunteers and representatives authorized to have access to confidential, privileged or nonpublic information must treat the information as proprietary UWSWVA property for which they are personally responsible. The privacy rights of all individuals in performance of their UWSWVA duties will be respected.

PROFESSIONAL BEHAVIOR

Professional behavior is necessary for efficient business operations and for the benefit and safety of all. Conduct that interferes with operations, discredits UWSWVA, or is offensive to UWSWVA board members, staff, volunteers or representatives will not be tolerated. Board members, staff, volunteers and representatives are expected to conduct themselves in a positive and professional manner at all times in order to promote the best interests of UWSWVA.

HUMAN RELATIONS

UWSWVA promotes fair treatment of all, including:

- Treating each board member, staff member, volunteer and representative as an individual. Each should be afforded courtesy, dignity and consideration,
- Valuing cooperative, well trained, efficient and loyal people working together for the benefit of each other and UWSWVA,
- Providing the best possible employment terms and condition,
- Frank and open discussion of any problems and/or misunderstandings, and
- Promotions and/or raises based on merit and ability.

HARASSMENT

UWSWVA provides an environment free of intimidation or harassment. All board members, staff members, volunteers, and representatives have a right to work in an environment free from all forms of discrimination and conduct which can be considered harassing, coercive, hostile or disruptive. Harassment of any kind is prohibited and will not be tolerated.

The President and CEO and the Board are responsible for assuring that no board member, staff, volunteer or representative is subjected to conduct that constitutes any form of harassment. Any individuals found to have engaged in such harassment will be disciplined appropriately, up to and including discharge.
Any individual that feels they are a victim of harassment should notify a management representative of UWSWVA. You do not necessarily have to first notify your immediate supervisor of such a situation; you may contact a director, the President and CEO, Board President or other officer of UWSWVA. All complaints will be handled promptly and reasonable measures to protect the privacy of both the charging party and the person accused will be taken. The organization will retain confidential documentation of all allegations and investigations and will take appropriate action, including disciplinary measures when justified, to remedy violations of this policy.

**UWSWVA SPOKESPERSON**

The President and CEO or the Board President are the only individuals authorized to make an announcement to the media of an Official UWSWVA Position. The President and CEO or the Board President may authorize another individual to announce an Official UWSWVA Position to the media. Employees who are approached by the news media regarding UWSWVA and its policies should refer all questions to the President and CEO.
FINANCIAL POLICIES AND RESPONSIBILITIES

A critical component of a good financial management system is the implementation and maintenance of a sound set of financial policies, responsibilities and operating procedures. These policies, responsibilities and procedures are used to establish good internal controls and to ensure compliance with regulatory standards. Clarifying roles and responsibilities of the Board of Directors, Committees, President and CEO, and staff are also vital for good decision making. Donors, grantors, and investors expect United Way of Southwest Virginia, Inc. (UWSWVA) to have sound financial policies and procedures in place so contributions received are properly used for their intended purpose.

GENERAL FINANCIAL POLICIES

- **Preparation and Adoption of Annual Operating Budget** - The Board of Directors is responsible for approving the annual operating budget. The President and CEO is responsible for the preparation of a proposed annual operating budget and reviews the plan in detail with the Board of Directors.
- **Annual Audited Financial Statements** - The Board of Directors is responsible for having an annual audit performed on UWSWVA financial activities to ensure compliance with local, state, and federal regulations and reporting requirements.
- **Asset Management** - The Board of Directors is responsible for UWSWVA cash management and investments, additions and liquidation of major capital assets, employee benefits, and maintaining adequate cash reserves.
- **Insurance Management** - The Board of Directors is responsible for periodically reviewing the Insurance coverages of UWSWVA to ensure exposure to specific risks are minimized. This includes director and officers Insurance, property insurance, liability insurance, and worker's compensation insurance.
- **Conflict of Interest** - The Board of Directors, as well as all employees, are expected to abide by United Way of Southwest Virginia’s Conflict of Interest policy outlined in the organization’s Code of Ethics.
- **Safeguarding of the Organization’s Assets** - The President and CEO is responsible for establishing and administering financial procedures to ensure the protection of UWSWVA assets by implementing adequate internal controls procedures. At a minimum, these procedures should include segregation of duties, and physical security of assets.
- **Basis of Accounting** - The accounting procedures used by UWSWVA shall conform to General Accepted Accounting Principles (GAAP) to insure accuracy of information and compliance with external standards. The accrual basis is the method of accounting whereby revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred. This method of recording revenue and expenses is without regard to date of receipt or payment of cash.
- **Recordkeeping** - All financial records will be retained in accordance with UWSWVA Document Retention and Destruction Policy.
- **Operating Procedures** - The President and CEO is responsible for establishing sound financial operating procedures to ensure accurate recordkeeping of UWSWVA accounting activities. These operating procedures should focus on employee expectation, employee behavior, and employee training. Financial operating procedures specifically covers the specific categories of accounting procedures, internal controls, financial planning and reporting, revenue and accounts receivable, expenses and accounts payable and asset management.

The financial policies, responsibilities and operating procedures for UWSWVA have specific responsibilities placed upon the Board of Directors, the Executive Committee, and the President and CEO as follows:

- **Board of Directors Financial Responsibilities** - UWSWVA has a Board of Directors who is accountable to the community for the organization’s success in carrying out its mission and in meeting its financial, ethical and legal obligations. Each year, the Board of Directors approves the Annual Operating Budget to ensure the organization’s mission and goals are being properly planned and followed within the limitations of anticipated financial resources. An annual audit is also performed each year to ensure all financial related activities are properly handled and financial obligations are met.
• **Executive Committee Financial Responsibilities**-The Executive Committee is appointed by UWSWVA Board of Directors and is responsible to more closely monitor the financial activities throughout the year. The Executive Committee may make specific financial recommendations to the Board of Directors for needed financial transactions such as investments, and fixed asset additions and disposals. The Executive Committee also provides oversight and assistance to staff in developing and implementing an effective financial management system. Specific financial responsibilities of the Executive Committee include:

a. The Executive Committee is granted all Board of Directors powers and rights during the period between regularly scheduled Board of Directors Meetings, except the power to appoint new members or to fill vacancies on the Board, to amend the Articles of Incorporation or the By-laws, and to perform such other acts as prohibited by law. The Executive Committee is given full authority to make decisions critical to the operations of UWSWVA.

b. Serve as the Audit Committee. (See Audit Operating Procedures)

c. Serve as the Asset Management Committee and the Insurance Management Committee.

d. Review monthly financial information which includes the Balance Sheet, Profit & Loss Statement, Statement of Cash Flows and other supporting financial reports.

e. Reviews and recommends to the Board of Directors the Proposed Annual Operating Budget presented by the President and CEO.

f. Monitors UWSWVA Financial Operating Procedures and provides guidance to the President and CEO concerning any recommended changes to maintain an effective financial management system.

**President and CEO Financial Responsibilities**-The President and CEO is responsible for establishing Financial Operating Procedures. The purpose of the Financial Operating Procedures is to implement good financial practices and procedures to provide for good internal controls within UWSWVA. The President and CEO shall annually update operating procedures to implement recommendations made by the Auditor for Financial Management System improvements.

**FIXED ASSET POLICY**

Physical assets acquired with unit costs in excess of $2,500 are capitalized as property and equipment on UWSWVA’s financial statements. Items with unit costs below this threshold will be expensed in the year purchased. If a grant contract requires a lower threshold, that threshold will be followed for any equipment purchased with the funds from that contract.

Capitalized property and equipment, except land, are subject to depreciation using the straight-line method over the following estimated useful lives:

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building and improvements</td>
<td>10-40 years</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>3-10 years</td>
</tr>
<tr>
<td>Vehicles</td>
<td>3-5 years</td>
</tr>
</tbody>
</table>

Donated assets with a fair market value above the capitalization threshold will be capitalized at the time of donation and shown as fixed assets on the financial statements. Donated items with market values below this threshold will be expensed in the year contributed.

The Finance and Operations Department will conduct a physical inventory of all recorded capitalized assets annually and reconcile the inventory to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Director of Finance and Operations.
If equipment is sold, scrapped, donated or stolen, adjustments need to be made to the recorded capitalized asset listing including disposition date, date of disposal and any current fair market value. If money is received for the asset, then the difference between the money received and the remaining “book value” of the asset will be recorded as a gain or loss. The President and CEO or will approve the disposal of all capitalized assets.

**PURCHASING POLICY**

UWSWVA strives to maximize donor contributions and awarded grant funding by obtaining high quality goods and services at a reasonable cost. UWSWVA will implement effective purchasing procedures and have open competitive practices, including but not limited to, creating specifications which reflect the procurement needs of UWSWVA rather than being drawn to favor a particular vendor and that the purchaser and vendor freely exchange information concerning what is sought to be purchased.

One of the primary duties of the President and CEO, as it relates to purchasing, is to maintain operations efficiency while still giving donors and grant funders the benefits in savings that competitive purchasing practices are known to produce. The President and CEO is responsible for creating and maintaining written purchasing procedures for all purchases less than $100,000. The Director Finance and Operations is responsible to ensure those purchasing procedures are being followed within the organization.

Any potential purchase in excess of $100,000 must be approved by the Board of Directors or Executive Committee. The President and CEO must approve all purchases between $5,000 and $99,999. A Director or a Manager must approve all purchases less than $5,000.

No employee can approve expenses for travel or other purchases made when they are also a recipient of the expenses. Purchases made by a Director may be reviewed/approved by the Manager of that Department or by another Director. In the event that the entire staff benefits for a purchase, the President and CEO and a director will both review/approve the expense.
DRUG-FREE WORKPLACE POLICY

United Way of Southwest Virginia encourages a safe and drug-free work environment for our employees, donors, and community. Specifically, United Way of Southwest Virginia prohibits:

- The use, possession, solicitation for, or sale of narcotics or other illegal drugs, or prescription medication without a prescription, while at the workplace. The workplace includes, but is not limited to, UWSWVA owned or leased buildings and grounds, company owned vehicles, and anywhere the employee may travel on company business.
- Being impaired or under the influence of legal or illegal drugs or alcohol away from the UWSWVA's workplace, if such impairment or influence adversely affects the employee's work performance, the safety of the employee or of others, or puts at risk UWSWVA's reputation.
- Possession, use, solicitation for, or sale of legal or illegal drugs or alcohol away from the UWSWVA's workplace, if such activity or involvement adversely affects the employee's work performance, the safety of the employee or of others, or puts at risk the UWSWVA’s reputation.
- The presence of any detectable amount of prohibited substances in the employee's system while at UWSWVA's workplace, prohibited substances include illegal drugs or prescription drugs not taken in accordance with a prescription given to the employee.

UWSWVA may conduct drug and/or alcohol testing under any of the following circumstances:

- RANDOM TESTING: Employees may be selected at random for drug and/or alcohol testing at any interval determined by UWSWVA.
- FOR-CAUSE TESTING: UWSWVA may ask an employee to submit to a drug and/or alcohol test at any time it feels that the employee may be under the influence of drugs or alcohol, including, but not limited to, the following circumstances: evidence of drugs or alcohol on or about the employee's person or in the employee's vicinity, conduct on the employee's part that suggests impairment or influence of drugs or alcohol, negative performance patterns, or excessive and unexplained absenteeism or tardiness.
- POST-ACCIDENT TESTING: Any employee involved in an on-the-job accident or injury under circumstances that suggest possible use or influence of drugs or alcohol in the accident or injury event will be asked to submit to a drug and/or alcohol test. Involved in an on-the-job accident or injury means not only the one who was or could have been injured, but also any employee who potentially contributed to the accident or injury event in any way.

If an employee is tested for drugs or alcohol outside of the employment context and the results indicate a violation of this policy, or if an employee refuses a request to submit to testing under this policy, the employee is subject to appropriate disciplinary action, up to and possibly including discharge from employment. In such a case, the employee will be given an opportunity to explain the circumstances prior to any final employment action becoming effective.

United Way of Southwest Virginia is a tobacco-free workplace. Use of tobacco products by United Way of Southwest Virginia’ employees is strictly prohibited in any of the United Way of Southwest Virginia’ facilities and or vehicles. United Way of Southwest Virginia promotes the health and well-being of children under the age of 18 to be tobacco-free to help reduce youth initiation to tobacco use through positive modeling behavior.
The Sarbanes-Oxley Act addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored. It is the purpose of this policy to eliminate accidental or innocent destruction. In addition, it is important for ALL personnel to know the length of time records should be retained to be in compliance.

<table>
<thead>
<tr>
<th>Type of Document</th>
<th>Minimum Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable ledgers and schedules</td>
<td>7 years</td>
</tr>
<tr>
<td>Audit reports</td>
<td>Permanently</td>
</tr>
<tr>
<td>Bank Reconciliations</td>
<td>2 years</td>
</tr>
<tr>
<td>Bank statements</td>
<td></td>
</tr>
<tr>
<td>Checks (for important payments and purchases)</td>
<td>Permanently</td>
</tr>
<tr>
<td>Contracts, mortgages, notes and leases (expired)</td>
<td>7 years</td>
</tr>
<tr>
<td>Contracts (still in effect)</td>
<td>Permanently</td>
</tr>
<tr>
<td>Correspondence (legal and important matters)</td>
<td>Permanently</td>
</tr>
<tr>
<td>Correspondence (with customers and vendors)</td>
<td>2 years</td>
</tr>
<tr>
<td>Deeds, mortgages, and bills of sale</td>
<td>Permanently</td>
</tr>
<tr>
<td>Depreciation Schedules</td>
<td></td>
</tr>
<tr>
<td>Duplicate deposit slips</td>
<td>2 years</td>
</tr>
<tr>
<td>Employment applications</td>
<td>3 years</td>
</tr>
<tr>
<td>Expense Analyses/expense distribution schedules</td>
<td>7 years</td>
</tr>
<tr>
<td>Year End Financial Statements</td>
<td>Permanently</td>
</tr>
<tr>
<td>Insurance Policies (expired)</td>
<td>5 years</td>
</tr>
<tr>
<td>Insurance records, current accident reports, claims, policies, etc.</td>
<td>Permanently</td>
</tr>
<tr>
<td>Internal audit reports</td>
<td>3 years</td>
</tr>
<tr>
<td>Inventories of products, materials, and supplies</td>
<td>7 years</td>
</tr>
<tr>
<td>Invoices (to customers, from vendors)</td>
<td>7 years</td>
</tr>
<tr>
<td>Minute books, bylaws and charter</td>
<td>Permanently</td>
</tr>
<tr>
<td>Patents and related Papers</td>
<td>Permanently</td>
</tr>
<tr>
<td>Payroll records and summaries</td>
<td>7 years</td>
</tr>
<tr>
<td>Personnel files (terminated employees)</td>
<td>7 years</td>
</tr>
<tr>
<td>Retirement and pension records</td>
<td>Permanently</td>
</tr>
<tr>
<td>Tax returns and worksheets</td>
<td>Permanently</td>
</tr>
<tr>
<td>Timesheets</td>
<td>7 years</td>
</tr>
<tr>
<td>Trademark registrations and copyrights</td>
<td>Permanently</td>
</tr>
<tr>
<td>Withholding tax statements</td>
<td>7 years</td>
</tr>
</tbody>
</table>
COUNTERTERRORISM POLICY

In compliance with the spirit and intent of the USA PATRIOT Act and other counterterrorism laws, United Way of Southwest Virginia requests that each funded agency (“Organization”) certify that it is in compliance with the United Way of Southwest Virginia and United Way Worldwide’s (“UWW”) compliance program by completing a Counter-Terrorism Compliance Form.

Organization Name: __________________________________________

<table>
<thead>
<tr>
<th>Check the Appropriate Box to Indicate Your Compliance with Each of the Following:</th>
<th>Comply</th>
<th>Do Not Comply</th>
</tr>
</thead>
<tbody>
<tr>
<td>This Organization is not on any federal terrorism watch lists, including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorist Organizations maintained by the State Department.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>This Organization does not, will not and has not knowingly provided financial, technical, in-kind or other material support or resources* to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>This Organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>This Organization does not, will not and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or to support Foreign Terrorist Organizations.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>This Organization does not re-grant to organizations, individuals, programs and/or projects outside of the United States of America without compliance with IRS guidelines.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>This Organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>This Organization takes reasonable steps to certify against fraud with respect to the provision of financial, technical, in-kind or other material support or resources to terrorists and terrorist organizations.</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

* In this form, “material support and resources” means currency or monetary instruments or financial securities, financial services, lodging, training, expert advice or assistance, safehouses, false documentation or identification, communications equipment, facilities, weapons, lethal substances, explosives, personnel, transportation, and other physical assets, except medicine or religious materials.

I certify on behalf of the Organization listed above that the foregoing is true.

Print Name: ______________________________ Title: ______________________________
Signature: ______________________________ Date: ______________________________

Please complete and return to United Way of Southwest Virginia, PO Box 644, Abingdon, VA 24212 or Fax to: 276-628-8484
WHISTLEBLOWER POLICY

United Way relies on all employees, officers, directors, and agents of the company to conduct themselves in accordance with the requirements and spirit of the company policies and to report any suspected violations of these policies or procedures or other questionable financial, accounting, or audit matters without fear of retaliation. This policy provides an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith. This policy covers serious and sensitive concerns that could have a large impact on United Way, including actions that may lead to incorrect financial reporting, are unlawful, and/or are not in line with company policy, including the Code of Ethics or otherwise amount to serious improper conduct.

I. EMPLOYEES REPORTING COMPLAINTS, CONCERNS OR QUESTIONABLE PRACTICES

A. Financial, Accounting and Audit Matters
   Any person or employee who has complaints or concerns about United Way’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 President and CEO or President of the Board of Directors.

B. Unlawful Actions, Violations of Company Policy, Serious Improper Conduct
   If an employee has knowledge of or a concern regarding illegal or dishonest fraudulent activity or actions not in line with company policy amounting to serious improper conduct, the employee must contact the President and CEO or President of the Board of Directors. The action taken will depend on the nature of the concern. Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take.

II. SUPERVISORS AND MANAGERS REPORTING COMPLAINTS, CONCERNS OR QUESTIONABLE PRACTICES

A. Financial, Accounting and Audit Matters
   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 President and CEO in accordance with this policy. Supervisors and managers who receive complaints of questionable accounting or auditing matters must consult with the President and CEO before undertaking an investigation or other action. The President and CEO 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.

B. Unlawful Actions, Violations of Company Policy, Serious Improper Conduct
   Supervisors and managers who become aware of other questionable matters including unlawful actions, actions not in line with company policy, or actions that otherwise amount to serious improper conduct, or who receive complaints or concerns from other employees regarding these types of matters, must immediately report them directly to the President and CEO in accordance with this policy. Supervisors and managers who receive these types of complaints must consult with the President and CEO before undertaking an investigation or other action. The President and CEO has final responsibility and authority for the investigation and handling of any concerns or complaints relating to unlawful actions and actions amounting to serious improper conduct including those not in line with company policy. Any supervisor or manager who fails to report these types of
allegations in accordance with this policy or who otherwise fails to deal properly with such allegations may be subject to disciplinary action.

III. INVESTIGATION AND RESPONSE

A. Financial, Accounting and Audit Matters

The President and CEO will oversee the receipt and handling of allegations of questionable accounting or auditing matters, including directing an appropriate investigation and response. If necessary, the President and CEO has the discretion to use external resources to assist in this process. Based on his or her investigation, the President and CEO will direct United Way 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 of United Way.

B. Unlawful Actions, Violations of Company Policy, Serious Improper Conduct

The President and CEO will oversee the receipt and handling of allegations of unlawful actions, violations of company policy, and serious improper conduct, including directing an appropriate investigation and response. Based on its investigation, United Way will take prompt and appropriate corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements.

C. Confidentiality and Non-Retaliation

Reports of questionable matters or practices will be kept confidential to the extent possible consistent with the President and CEO’s obligation to investigate and correct unlawful or unethical practices. In order to ensure confidentiality, an employee may elect to make a complaint anonymously.

United Way will not retaliate against a whistleblower 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 United Way 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 termination of employment. 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 President and CEO and/or the Board of Directors in the same manner as described above for the reporting of questionable practices. This includes, but is not limited to, adverse employment action such as termination, compensation decreases, poor work assignments and/or threats of physical harm. Harassment or victimization of the complainant will not be tolerated. Every effort will be made to protect the complainant’s identity. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing.
ACKNOWLEDGEMENT AND RECEIPT

By signing below I acknowledge that I have received the United Way of Southwest Virginia Governance Policies and Operating Procedures, and I understand that it is my responsibility to read and comply with the policies and procedures. I understand that I should consult my immediate supervisor regarding any questions not answered in the handbook. I have entered into my employment relationship with United Way of Southwest Virginia voluntarily and acknowledge that there is no specified length of employment. Accordingly, either I or United Way of Southwest Virginia can terminate the relationship at will, with or without cause, at any time, so long as there is not violation of applicable federal or state law.

I understand and agree that, other than the President and CEO of United Way of Southwest Virginia or designated representative of the company, no manager, supervisor, or representative of United Way of Southwest Virginia has any authority to enter into any agreement for employment other than at-will; only the President and CEO of the company has the authority to make any such agreement and then only in writing signed by the President and CEO of United Way of Southwest Virginia.

This handbook and the policies and procedures contained herein supersede any and all prior practices, oral or written representations, or statements regarding the terms and conditions of my employment with United Way of Southwest Virginia. By distributing this handbook, UWSWVA expressly revokes any and all previous policies and procedures which are inconsistent with those contained herein.

I understand that, except for employment at-will status, policies and practices may be changed at any time by United Way of Southwest Virginia, and the company reserves the right to change my hours, wages and working conditions at any time. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. The President and CEO and the Executive Committee of the Board of Directors of United Way of Southwest Virginia have the authority to recommend revisions to the policies in this handbook. The United Way of Southwest Virginia Board of Directors has the authority to review, adopt, and revise the policies in this handbook.

I understand and agree that nothing in the United Way of Southwest Virginia Governance Policies and Operating Procedures creates, or is intended to create, a promise or representation of continued employment and that employment at United Way of Southwest Virginia is employment at-will, which may be terminated at the will of either United Way of Southwest Virginia or myself. Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document. I understand and agree that employment and compensation may be terminated with or without cause and with or without notice at any time by United Way of Southwest Virginia or myself.

________________________________________________  _________________________
Employee Name (Print)                     Date

________________________________________________
Signature

To be placed in the employee’s personnel file.
CONFLICT OF INTEREST STATEMENT

By signing below I acknowledge that I have reviewed the United Way of Southwest Virginia Conflict of Interest Policy contained in the Code of Ethics section of the UWSWVA Governance Policies and Operating Procedures and agree to abide by the Conflict of Interest Policies. The annual review of those policies and signing of this document is required of all board members, volunteers, and employees of the United Way of Southwest Virginia.

________________________________________  ______________________________
Name                                          President and CEO Signature

________________________________________  ______________________________
Employer/Company/Organization                  Board President Signature

________________________________________  ______________________________
Signature                                      Board Review Date

________________________________________
Date

Disclosure Statement
The following are known or potential conflicts of interest that the Board should review:

Please list any other agency affiliations you may have or other agency boards that you may serve:
APPENDIX 1 – CODE OF ETHICS EXAMPLES

These examples are provided to illustrate how provisions of the Code of Ethics may be applied under certain circumstances. The outcome of any particular situation depends on the facts presented and the language of the Code of Ethics.

HARASSMENT

**Situation:** Dan is continually teased by his younger co-workers for being an "old geezer" who is out of touch and unable to keep up with the pace of the office.

**Solution:** This could be considered harassment and is, at least, contrary to maintaining a positive work environment. Joe should tell his co-workers that their behavior is unwelcome and ask them to stop. If it continues, he should bring it to the attention of his supervisor.

CONFLICT OF INTEREST

**Situation:** A firm that your father owns is interested in bidding on a contract to supply goods to UWSWVA.

**Solution:** You must notify your supervisor. It is important to avoid even the appearance of conflict of interest or favoritism, especially in situations that could appear to benefit you or your family. However, as long as you do not participate in, are removed from the decision-making process, and have no influence in the awarding of the contract, he will likely be allowed to submit a bid.

**Situation:** While at a conference you bump into a representative from a hotel who learns you are planning UWSWVA’s next conference. He invites you to dinner and then offers you tickets for you and your spouse to attend the theater.

**Solution:** This could be considered a conflict of interest. You should decline any gift or entertainment that exceeds a nominal value of $25.00. Similarly, you should not offer any entertainment or gift to a potential donor or supplier that could be interpreted as attempting to influence their decision regarding UWSWVA.

SOLICITATION

**Situation:** Your daughter is in the school band and at your previous job you sold gift wrapping paper for her to your colleagues at work. Can you do that here at UWSWVA?

**Solution:** Solicitations are permitted at UWSWVA provided prior approval is obtained from the President and CEO. However, solicitations should be done in such a manner to avoid coercion, whether real or implied, and also to avoid conducting personal business during working time. You should not directly solicit members of the staff over whom you exercise supervisory authority. However, you may solicit in a manner which is non-personal such as posting your request on a bulletin board.

NEPOTISM & FAVORITISM

**Situation:** Your sister-in-law is graduating at the top of her class from college this spring. You think she would be a great asset to your department at UWSWVA.

**Solution:** Favoritism based on family or close personal relationships are unfair to other employees. The appearance that this is favoritism is understandable, even when such situations are harmless. To avoid such an appearance, UWSWVA employees may not supervise or exercise management authority, directly or indirectly, over staff with whom they have a relationship that may adversely affect impartiality. While it may seem like a mutually beneficial situation to bring your sister-in-law into your department, this may create an awkward or unfair situation for co-workers or other potential employees.

CONFIDENTIALITY

**Situation:** A reporter from a local newspaper calls you and asks you for your comments concerning UWSWVA’s new fundraising strategy towards its largest donors.

**Solution:** Although you may want to be helpful, it is important that you do not give out potentially proprietary or confidential information. For your protection and that of the organization, it is necessary that you refer the call to the Director of Community Relations.
POLITICAL CONTRIBUTIONS

Situation: I serve on the UWSWVA Board. I would like to make a personal donation to my Congressman. Is this something I can do under UWSWVA's political contribution policy?

Solution: UWSWVA, as a charitable corporation, cannot legally make political contributions. There is no legal restriction on our volunteer, staff or other representatives. However, in making contributions in an individual capacity, volunteers, staff and representatives should refrain from actions or representations which may imply or create the appearance that the contribution is on behalf of UWSWVA, such as using UWSWVA stationery, name or logo.