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United Way of Anchorage WHISTLEBLOWER PROTECTION POLICY

COMPLAINT PROCEDURES FOR FINANCIAL, ACCOUNTING AND/OR AUDIT MATTERS

The United Way of Anchorage (UWA) 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. UWA requires full compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. UWA relies on all its employees, officers, directors and agents 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.

POLICY

1. Any person or employee who has complaints or concerns about UWA's financial, accounting, and/or audit matters, or who becomes aware of questionable accounting or auditing matters, is strongly encouraged to report such matters to the Finance Committee of UWA.
2. UWA encourages all employees with complaints or concerns to come forward with information and prohibits retaliation against employees raising concerns. If an employee feels more comfortable doing so, reports may be made anonymously in the manner described below.
3. Supervisors and managers who receive complaints of questionable accounting or auditing matters must consult with the Audit/Finance Committee before undertaking an investigation or other action.
4. The Finance Committee has final responsibility and authority for the investigation and handling of any concerns or complaints relating to financial, accounting, and auditing practices.
5. Any supervisor or manager who fails to report allegations of questionable financial, 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.

PROCEDURE

6. To raise complaints or concerns about or report a questionable financial, accounting, and/or audit matters to the Finance Committee, employees should send such complaints or concerns in writing to the Chair of the Finance Committee at UWA's mailing address, marking the envelope "CONFIDENTIAL". 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.
7. 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.
8. 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 UWA 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 UWA.

9. The Finance Committee will keep the Executive Committee of the Board of Directors apprised of all whistleblower complaints, status of investigations, and eventual corrective action.
10. 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 CFO/VP of Finance and Administration at UWA for appropriate handling and response.
11. The identity of employees who report questionable accounting or auditing 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.
12. UWA 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 UWA 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.

