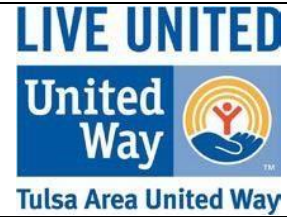


WHISTLEBLOWER PROTECTION POLICY



COMPLAINT PROCEDURES FOR FINANCIAL, ACCOUNTING AND AUDIT MATTERS

Tulsa Area United Way (TAUW) is committed to fair, accurate, and transparent accounting of its financial matters and requires full compliance with all applicable laws and regulations, accounting standards, accounting controls, and audit practices.

Reporting Responsibility

It is the responsibility of all directors, officers, volunteers, and employees 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 or Concerns

Any person or employee who has complaints or concerns about TAUW'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 TAUW Ethics Officer.

In order to facilitate a complete investigation, the reporting party 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 any witnesses, dates, times, places, and any other available details.

Anyone who becomes aware of any questionable accounting or auditing matters, or who receive complaints or concerns from other employees, must immediately report them directly to the Ethics Officer in accordance with this policy.

Any employee who fails to report such allegations is subject to disciplinary action up to or including termination of employment. Individuals not comfortable reporting such matters directly to the Ethics Officer should bring the concern to the attention of any member of the TAUW Finance and Audit Committee.

Individuals not comfortable reporting matters directly to any member of the Finance Committee should bring the concern to the attention of any member of the TAUW Executive Committee. All concerns should be reported by calling the hotline at 855-858-3344 or by visiting www.tauw.org, Contact Us.

Investigation and Response

The Ethics Officer and members of the Finance and Audit Committee 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 Ethics Officer, on behalf of the Finance and Audit Committee, will direct the organization to take prompt and appropriate corrective action in response to the complaint or concern to ensure its compliance with legal and ethical requirements relating to financial, accounting, and auditing matters.

Confidentiality and Non-Retaliation

No director, officer, volunteer or employee, who in good faith reports a violation of the applicable laws, rules, or this policy, shall suffer harassment, retaliation or adverse employment consequence as a result of reporting a complaint or concern.

Employer may not discharge, threaten, or otherwise discriminate against any employee because:

- Employee or someone acting on their behalf report or are about to report to the employer or a public body a violation or suspected violation of a law, rule, ordinance, regulation, or contract unless they know the report is false; or
- Employee is requested by a public body to participate in an investigation, hearing, or inquiry held by a public body or a court action.

Any employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reports of questionable accounting and audit practices will be kept confidential to the extent possible consistent with the Finance and Audit 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.

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 Ethics Officer in the same manner as described above for the reporting of questionable practices. Employees who do not feel comfortable reporting such matters to the Ethics Officer should bring the concern to the attention of any member of the TAUW Executive Committee.

Questions about this policy should be directed to the Ethics Officer by sending information to the Ethics Officer. Contact information for the Ethics Officer is available on TAUW website on the Contact Us page or directly at: http://www.tauw.org/tauw/Ethics_Officer_Contact_Page.asp