

## **UNITED CEREBRAL PALSY ASSOCIATIONS, INC.**

### **Policy and Procedures for Whistleblower Complaints**

#### **Introduction and Policy**

It is the policy of United Cerebral Palsy, Inc. ("UCP") and of its Board of Trustees that no employee shall be discharged or discriminated against with respect to compensation, terms, conditions or privileges of employment because the employee (or any person acting pursuant to the request of the employee) informs either management, the Board of Trustees, or a federal, State or local governmental regulatory agency regarding a possible violation of any law or regulation by UCP or any trustee, officer or employee, or for expressing any concerns about any questionable accounting, internal accounting controls or auditing matters.

The Audit Committee of UCP also seeks to facilitate disclosure regarding accounting and auditing matters, encourage proper individual conduct and alert the Audit Committee to potential problems relating to accounting or auditing matters before they have serious consequences. Accordingly, the Board of Trustees has established the following procedures for the receipt, retention and treatment of complaints received by UCP regarding accounting, internal accounting controls or auditing matters, and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters, or other violations of law, regulations, or the UCP Code of Ethics.

#### **Procedures for Complaints**

##### **A. Scope of Matters Covered by These Procedures**

These procedures relate to complaints or concerns of possible violations of laws, regulations, accounting principles, internal accounting controls or auditing matters of UCP ("Complaints"), including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of UCP;
- fraud or deliberate error in the recording or maintaining of financial records of UCP;
- deficiencies in or noncompliance with UCP's internal accounting controls;

- misrepresentations or false statements to or by an officer of UCP or an accountant regarding a matter contained in the financial records, financial reports or audit reports of UCP;
- deviation from reporting of UCP's financial condition as required by applicable laws and regulations; or
- other violations of laws, regulations or the UCP Code of Ethics.

## **B. Submission and Receipt of Complaints**

### **1. In General**

A person with a Complaint should promptly report the Complaint in writing to UCP's General Counsel or Human Resources Department. Complaints may, however, be submitted telephonically or in person. Electronic submissions may be emailed to [whistleblower@ucp.org](mailto:whistleblower@ucp.org). The General Counsel or Human Resources Department will maintain the confidentiality and anonymity of persons making Complaints to the fullest extent reasonably practicable within the legitimate needs of law and any ensuing evaluation or investigation.

### **2. Anonymous Complaints Referral**

Employees who have Complaints may, rather than submitting such Complaints directly to the General Counsel, submit them confidentially and anonymously by contacting Kerry Scanlon at the law firm of Kaye Scholer. Mr. Scanlon is outside counsel who has been directed to forward any anonymous complaints to a member of the Audit Committee of the Board of Trustees or appropriate UCP personnel. Mr. Scholer may be reached by telephone at 202-682-3660, email at [kscanlon@kayescholer.com](mailto:kscanlon@kayescholer.com), or by mail at 901 15<sup>th</sup> St., NW, Suite 1100, Washington, DC 20005.

## **C. Content of Complaints**

To assist UCP in the response to or investigation of a Complaint, the Complaint should be factual rather than speculative, and contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the Complaint. It is less likely that UCP will be able to conduct an investigation based on a Complaint that contains unspecified wrongdoing or broad allegations without verifiable evidentiary support. Without limiting the foregoing, the Complaint should, to the extent possible, contain the following information:

- the alleged event, matter or issue that is the subject of the Complaint;
- the name of each person involved;
- if the Complaint involves a specific event or events, the approximate date and location of each event; and

- any additional information, documentation or other evidence available to support the Complaint.

#### **D. Retention of Complaints**

Written copies of all Complaints shall be kept in a confidential Complaint file. Copies of Complaints and the Complaint file shall be maintained in accordance with UCP's document retention policy. UCP shall establish procedures for the confidentiality of the file consistent with the intent of this policy.

#### **E. Treatment of Complaints**

A copy of all Complaints shall promptly be forwarded to the Audit Committee. The General Counsel shall evaluate each Complaint and may, in consultation with the Audit Committee, conduct an investigation based upon a Complaint. The Audit Committee may, in its discretion, appoint a person other than the General Counsel to initiate and direct an investigation, including an outside attorney or consultant. The Audit Committee may, at any time, request a briefing regarding any investigation of a Complaint and any findings regarding a Complaint. The Audit Committee shall have full authority to determine the corrective action, if any, to be taken in response to a Complaint and to direct additional investigation of any Complaint.

#### **F. Confidentiality/Anonymity**

UCP shall maintain the confidentiality or anonymity of the person making the Complaint to the fullest extent reasonably practicable within the legitimate needs of law and of any ensuing evaluation or investigation. Legal or business requirements may not allow for complete anonymity. Also, in some cases it may not be possible to proceed with or properly conduct an investigation unless the complainant identifies himself or herself. In general it is less likely that an investigation will be initiated in response to an anonymous Complaint due to the difficulty of interviewing anonymous complainants and evaluating the credibility of their Complaints. In addition, persons making Complaints should be cautioned that their identity might become known for reasons outside of the control of UCP.

The identity of other persons subject to or participating in any inquiry or investigation relating to a Complaint shall be maintained in confidence subject to the same limitations.

#### **G. Protections from Retaliation**

Employees are entitled to protection from retaliation for having, in good faith, made a Complaint, disclosed information relating to a Complaint or otherwise participated in an investigation relating to a Complaint. UCP shall not discharge, demote, suspend, threaten, harass or in any manner discriminate against an employee in the terms and conditions of employment based upon any lawful actions of such employee with respect

to good faith reporting of Complaints, participation in a related investigation or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002. An employee's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the Complaint or an ensuing investigation, nor does it extend protection to administrative action with respect to abuse of this policy by an employee.

These procedures are in no way intended to limit the rights of employees to report alleged violations relating to accounting or auditing matters to proper governmental and regulatory authorities.

Approved by the Board of Trustees  
September 11, 2004