

**UNITED WAY OF GREATER KINGSPORT**  
**Whistleblower Protection Policy**

**Approved by Board of Directors 8/17/06**

**COMPLAINT POLICY AND PROCEDURES FOR**  
**FINANCIAL, ACCOUNTING AND AUDIT MATTERS**

United Way of Greater Kingsport ("UWGK") is committed to fair, accurate and transparent accounting of its financial matters and expects all employees and volunteers to act in accordance with the highest ethical standards in the performance of their responsibilities. It requires full compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. UWGK relies on employees and volunteers 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, Concerns or Questionable Financial Practices**

Any UWGK employee or volunteer who has complaints or concerns about UWGK'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 UWGK's Audit Committee. To raise complaints or concerns about or report a questionable accounting or auditing matter to the Audit Committee, such persons should notify the Chair of the Audit Committee as follows:

**World Wide Web:**     [www.uwaykpt.org](http://www.uwaykpt.org) click "Whistleblower Policy" on the bottom of the webpage

**U.S. Mail:**             Jonathan Bailey  
3015 Bristol Highway  
Johnson City, Tennessee 37601

**E-mail:**                 jonathan.bailey@generalshale.com

In order to facilitate a complete investigation, persons making complaints or raising concerns 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. The UWGK encourages all UWGK employees and/or volunteers with complaints or concerns to come forward with information and prohibits retaliation against UWGK employees or volunteers for raising concerns. If the report needs to be anonymous, then a mailed complaint, without any reference to the individual reporting (no name, return address, or signature), can be sent to the current chair of the Audit Committee. This method requires supportive detail that will assist the audit committee in determining what other actions are necessary. UWGK is not responsible for any complaints which are lost in the mail.

UWGK employees 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 Audit Committee in accordance this policy. Any employee who receives complaints of questionable accounting or auditing matters must, within a reasonable time after receiving notification of such matters, consult with the Audit Committee before undertaking an investigation or other action. The Audit Committee has final responsibility and authority for the investigation and handling of any concerns or complaints relating to accounting and auditing practices.

Any employee who fails to report allegations of questionable accounting or auditing practices in accordance with the policy or who otherwise fails to deal properly with such allegations in accordance with UWGK policies and procedures may be subject to disciplinary action.

#### Investigation and Response

The Audit Committee will oversee the receipt and handling of allegations of questionable accounting or auditing matters, including directing an appropriate investigation. If the results of the Audit Committee's investigation require corrective action(s), then it will so direct the UWGK. In response to receiving such direction, UWGK will take prompt and appropriate corrective action to ensure compliance with legal and ethical requirements relating to financial, accounting and audit matters. If the Audit Committee determines that a particular complaint or concern requires further investigation but is not covered by this policy, it will refer the complaint or concern to the Chair and/or Vice Chair of the Administration Committee for appropriate handling and response.

#### Confidentiality and Non-retaliation

Reports of questionable accounting or audit practices will be kept confidential to the extent possible consistent with the Audit Committee's obligation to investigate and correct unlawful or unethical accounting or audit practices. In order to ensure confidentiality, a UWGK Representative may elect to make a complaint anonymously as provided above.

The UWGK will not retaliate or take any form of reprisal against any UWGK employee or volunteer who makes a report pursuant to this policy or who participates in an investigation regarding a violation of the applicable securities law, rules or regulations, or any provision of other laws regarding fraud. Any such retaliation or reprisal by the UWGK or a UWGK Representative is strictly forbidden. Any UWGK employee who retaliates against another UWGK employee or a witness as described above will be subject to discipline, up to and including discharge. A UWGK employee who believes they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the Audit Committee in the same manner as described above for the reporting of questionable practices.

Questions about this policy may be directed to the Chair of the Audit Committee via the contact information provided above.