



— Moving Utah Forward —

# WHISTLEBLOWER

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## PO-08 WHISTLEBLOWER

### Table of Contents

Revision Table .....	3
I. Purpose Statement .....	4
II. Regulatory / Legislative Requirements .....	4
III. Scope .....	4
IV. References .....	4
V. Definitions .....	4
VI. Roles & Responsibilities .....	5
VII. Policy.....	5
VIII. Handling of Disclosures .....	6
IX. Confidentiality.....	7
X. Retaliation.....	8
XI. Unsubstantiated Allegations.....	8

<b>Document Number:</b>	BP-08	<b>Version:</b>	2.0
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## PO-08 WHISTLEBLOWER

### Revision Table

Version	Effective Date	Revision Author	Summary of Revisions
1.1	December 5, 2023	Amy Brown Coffin	Updated to new template and role titles
2.0		Amy Brown Coffin	Implemented suggested changes from legal review including adding definitions (affected persons, good faith, and harmful violation); Enhance language in all sections; Renamed Handling of Reporting Violations to Handling of Disclosures; Moved Whistleblower Hotline information under Handling of Disclosures

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<b>Document Number:</b>	BP-08	<b>Version:</b>	2.0
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## PO-08 WHISTLEBLOWER

### I. Purpose Statement

Whistleblower policies are critical tools for protecting individuals who report activities believed to be illegal, dishonest, unethical, or otherwise improper.

### II. Regulatory / Legislative Requirements

- Utah Code Annotated § 52-4 Open and Public Meetings Act  
<https://le.utah.gov/xcode/Title52/Chapter4/52-4.html>
- Utah Code Annotated § 67-21 Utah Protection of Public Employees Act  
<https://le.utah.gov/xcode/Title67/Chapter21/67-21.html>

### III. Scope

This policy is intended to encourage board members, staff members, and others to report suspected or actual occurrence(s) of illegal, unethical, or inappropriate events (behaviors or practices) without retribution.

### IV. References

None

### V. Definitions

Term	Definition
Affected Person	UIPA board members and staff members
Good Faith	The Affected Person has a reasonably held belief that the disclosure made by the Affected Person is true and has not been made out of malice, spite, jealousy, for personal gain or for any ulterior motive.
Harmful Violation	1. Violations of state or federal laws or regulations;

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## PO-08 WHISTLEBLOWER

	<ol style="list-style-type: none"> <li>2. Unethical conduct as set forth in Utah Code Annotated § 67-21-2.</li> <li>3. Violations of UIPA policies or other requirements for good governance;</li> <li>4. Improper accounting entries, violations of internal accounting controls or improper auditing matters;</li> <li>5. Any other matter, which in the good faith belief of the Affected Person, could cause harm to the business or public position of the UIPA;</li> <li>6. Any attempt to conceal a potential Harmful Violation or evidence of a potential Harmful Violation; or</li> <li>7. Any Retaliation for any report, complaint, allegation or other disclosure (a “Disclosure”) made pursuant to this Policy.</li> </ol>
Staff Member	Anyone who receives salary/wage or payment from the organization, including full or part-time staff, interns, consultants, and contractors.

## VI. Roles & Responsibilities

Role	Responsibility
Board Member	Respond to and appropriately investigate complaints from staff members
Chief Risk & Compliance Officer	Respond to and appropriately investigate complaints from staff members and board
Supervisor	Respond to and appropriately investigate complaints from direct reports

## VII. Policy

UIPA has adopted a Whistleblower Policy to encourage employees to report to responsible persons possible:

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## PO-08 WHISTLEBLOWER

1. violations of law,
2. accounting irregularities, and
3. other suspected wrongdoing.

The goal of this policy is to discourage and discover illegal activity and business conduct that damages UIPA's good name, interests, relationships with employees, board members, contractors and the public at large. While UIPA does not encourage frivolous complaints, it does not want any board member or employee of UIPA (each an Affected Person) who knows of a Harmful Violation or potentially Harmful Violation to contact a representative of UIPA through one of the methods contained herein.

Any Affected Person who, in Good Faith, makes a disclosure pursuant to this Policy with respect to a Harmful Violation or potential Harmful Violation is referred to as a "Whistleblower" and is protected from any retaliation by UIPA.

### VIII. Handling of Disclosures

Any disclosure report made by an Affected Person under this policy must be submitted to one of the following as appropriate:

- (a) to the Affected Person's immediate supervisor;
- (b) the Chief Risk & Compliance Officer;
- (c) the Chief Financial Officer;
- (d) to the Executive Director of UIPA or
- (e) board member.

Upon receiving a disclosure, the person receiving such disclosure shall immediately deliver a copy of the Disclosure to the Chief Risk & Compliance Officer, who shall retain a log of disclosures and a file for each disclosure, which file shall be maintained in a secure location to protect the confidentiality of the disclosure.

The Chief Risk & Compliance Officer shall commence an investigation and communicate with the Whistleblower. The Chief Risk & Compliance Officer may utilize the Attorney General's Office, the administrative support of the Executive Director or staff for assistance so long as the confidentiality and investigation are not jeopardized and taking into consideration the person or persons implicated in the disclosure and investigation.

<b>Document Number:</b>	BP-08	<b>Version:</b>	2.0
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## PO-08 WHISTLEBLOWER

If you are not comfortable speaking with your supervisor, you are encouraged to submit a disclosure report to the Chief Risk & Compliance Officer directly. Supervisors and managers are required to report complaints or concerns about suspected Harmful Violations to the Chief Risk & Compliance Officer.

For reported violations made directly to a board member, the board member will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. The board may convene a closed session meeting as per Utah Code Annotated § 52-4-205 to investigate the complaint. The board or board member may engage the Chief Risk & Compliance Officer and/or Finance & Audit committee to conduct further investigation.

Anonymous reports may also be made by contacting the Utah State Auditor's Office hotline at 1-800-622-1243. Reporting can be done anonymously, or the individual may request that their identity remain anonymous. For whistleblower hotline complaints, the State Auditor's Office will handle the response and follow up directly with the complainant, if the complaint is not made anonymously.

If on preliminary examination the concern, issue or facts raised or alleged in any disclosure are adjudged to be wholly without substance or merit, the matter shall be dismissed and the Whistleblower informed of the decision and the reasons for such dismissal. If it is adjudged that the allegation(s) or issue(s) covered in the disclosure have merit, the matter shall be dealt with in accordance with this Policy, UIPA's normal disciplinary procedures and/or as otherwise may be deemed appropriate according to the nature of the case.

## IX. Confidentiality

UIPA will treat all disclosures by whistleblowers as confidential to the fullest extent permitted by law and within the ability to thoroughly investigate the concerns. UIPA will exercise particular care to keep confidential the identity of any Affected Person making a disclosure under this policy until a formal investigation is launched. Thereafter, the identity of the Affected Person making the disclosure may be kept confidential, if requested, unless such confidentiality is incompatible with a fair investigation, unless there is an overriding reason for identifying or otherwise disclosing the identity of the Whistleblower or unless such disclosure is required by law. In this instance, the Affected Person making the disclosure will be so informed in advance of being identified in the

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## PO-08 WHISTLEBLOWER

disclosure. Where disciplinary proceedings are invoked against any individual following a disclosure under this procedure, UIPA will normally require the name of the person making the disclosure to be disclosed to the person subject to such proceedings.

UIPA encourages individuals to put their name on any disclosure they make, but any Affected Person may also make anonymous disclosure. In responding to an anonymous disclosure, UIPA will pay due regard to fairness to any individual named in the disclosure, the seriousness of the issue raised, the credibility of the information or allegations in the disclosure and the prospects of an effective investigation and discovery of evidence. Investigations will be conducted as quickly as possible, taking into account the nature and complexity of the disclosure and the issues raised therein.

### X. Retaliation

It is contrary to the values of the UIPA for anyone to retaliate against any board member or staff member, who in good faith reports unethical conduct, abuse of authority, gross mismanagement, suspected violation of law, such as a complaint of discrimination, suspected fraud, misuse of funds, or suspected violation of any regulation governing the operations of UIPA. A staff member who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

This policy and the related procedures offer protection from retaliation to any person who makes any disclosure with respect to matters that are, or could give rise to, Harmful Violations, provided the disclosure is made in Good Faith; in the reasonable belief of the individual making the disclosure that the conduct or matter covered by the disclosure could give rise to a Harmful Violation, and pursuant to the procedures contained in this Policy. No complaint that satisfies these conditions shall result in any retaliation or threat of retaliation against the complainant by UIPA or any board member, officer or employee of UIPA. Any acts of retaliation against any person who makes a disclosure shall be treated by UIPA as a serious violation of this Policy and could result in discharge.

### XI. Unsubstantiated Allegations

If an Affected Person makes a disclosure in Good Faith pursuant to this policy and any facts alleged cannot be confirmed by subsequent investigation, no action will be taken

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## PO-08 WHISTLEBLOWER

against the Whistleblower. In making a disclosure, all individuals should exercise due care to ensure the accuracy of the information disclosed.

If after investigation a matter raised under this procedure is found to be without substance and to have been made without Good Faith, the person making the disclosure could be subject to disciplinary action, up to and including discharge from employment or other appropriate action. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Where alleged facts disclosed pursuant to this Policy are not substantiated: (a) the conclusions of the investigation will be made known both to the person who made the disclosure and to the person(s) against whom any allegation was made in the disclosure; and (b) all papers relating to the allegation and investigation will be removed from the record.

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