Workplace Investigations

Glossary

**Business Unit** means the internal business organization in which the incident arises. Notification is generally made to the immediate supervisor of the subject of the investigation.

**Senior Manager** means both the senior manager and financial officers in the Home Country. This may include presidents, country managers and zone managers. This may also include the Risk Management and Internal-Audit staffs in the Home Country.

**Home Country** means the country in which the reported incident occurs.

**Legal** means the senior legal advisor in the Home Country.

**Human Resources** means the senior human-resources senior manager in the Home Country.

**Compliance** means the Corporate Compliance department. It may also include an ethics liaison in the Home Country.

**Abuse of Ethics or other Hotline** means an allegation relating to the bad-faith use of the compliance hotline or other reporting processes to harass someone or to file knowingly false information.

**Accounting Irregularities** means an allegation relating to the improper accounting of business transactions, or not following internal accounting and financial-reporting rules. This includes falsifying or forging financial records. This includes the misstatement of expenses, revenues or business transactions. (This does not include branch-level transactions, which are included in “Branch Financial Violations.”)

**Branch Financial Violations** means an allegation that someone working in a branch or local office did not follow established procedures for handling
financial processes, such as workers-compensation coding, wage/hour issues or handling past-due accounts. This includes the misstatement of branch expenses, branch revenues, or branch-level transactions. (This category does not include an allegation relating to financial reporting that is not on the branch level.)

**Competitive Issues** means an allegation relating to improper sales and marketing practices. This category includes allegations of unfair competition, unethical marketing practices, using a competitor’s trade secrets, and making disparaging comments about competitors. An allegation of “unfair competition” includes discussing prices, strategies or sales terms with competitors. It also includes agreements covering customers or territories. This category also includes obtaining information about a competitor in some improper way.