Whistle-Blower Policy

General

The Organization Code of Conduct requires directors, key volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Whistle-Blower Policy are to establish policies and procedures for the following:

* The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, volunteers, and other stakeholders of the organization, on a confidential and anonymous basis
* The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters
* The protection of directors, volunteers, and employees reporting concerns from retaliatory actions

Reporting Responsibility

Each director, volunteer, and employee of Organization has an obligation to report in accordance with this whistle-blower policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of Organization’s code (concerns).

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the code. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense. It may also result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Authority of Personnel Committee

All reported concerns will be forwarded to the personnel committee in accordance with the procedures set forth herein. The personnel committee shall be responsible for investigating and making appropriate recommendations to the board of directors, with respect to all reported concerns.

No Retaliation

This whistle-blower policy is intended to encourage and enable directors, volunteers, and employees to raise concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

*Encouragement of Reporting*

The organization encourages complaints, reports, or inquiries about illegal practices or serious violations of the code, including illegal or improper conduct by the organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment through the organization’s human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

*Employees*

Employees should first discuss their concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the concern is valid, the individual should report the concern to the director of human resources. However, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the concern, the individual should report his or her concern directly to the chair of personnel or a Presbytery Leader. In addition, suspected fraud should be reported directly to the chair of the Personnel, who may be contacted by phone at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_), by e-mail at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_or by regular mail at:

If the concern was reported verbally to the chair of personnel, the reporting individual, with assistance from the chair of personnel, shall reduce the concern to writing. The chair of personnel is required to promptly report the concern to the Session, which has specific and exclusive responsibility to investigate all concerns. If the chair of personnel, for any reason, does not promptly forward the concern to Session, the reporting individual should directly report the concern to the Session or the Presbytery Leader. Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Clerk of Session and the Presbytery Leader.

*Directors and Other Volunteers*

Directors and other volunteers should submit concerns in writing directly to the Clerk of Session.

Handling of Reported Violations

The Clerk of Session or Chair of Personnel shall address all reported concerns. The Clerk of Session shall immediately notify the appropriate bodies (Personnel and Presbytery Leader) of any such report. The Clerk of Session or Chair of Personnel will notify the sender and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns.

All reports will be promptly investigated by the personnel committee, and appropriate corrective action will be recommended to the Session, if warranted by the investigation. In addition, action taken must include a conclusion or follow-up, or both, with the complainant for complete closure of the concern.

The Session has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_encourages its employees to report improper activities in the workplace and will protect employees from retaliation for making any such report in good faith.

1. **Employee Rights**

Employees have the right to report, without suffering retaliation, any activity by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ or any of our employees that the employee reasonably believes: 1) violates any state or federal law; 2) violates or amounts to noncompliance with a state or federal rule or regulation; or 3) violates fiduciary responsibilities by a nonprofit corporation.   In addition, employees can refuse to participate in an activity that would result in a violation of state or federal statutes, or a violation or noncompliance with a state or federal rule or regulation.

Employees are also protected from retaliation for having exercised any of these rights in any former employment.

The whistleblower protection laws do not entitle employees to violate a confidential privilege of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (such as the attorney-client privilege) or improperly disclose trade-secret information.

1. **Where to Report**

Employees have the duty to comply with all applicable laws and to assist \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to ensure legal compliance. An employee who suspects a problem with legal compliance is required to report the situation(s) to the Personnel Committee or the Clerk of Session if the complaint involves the Pastor.

Employees may also report information regarding possible unlawful activity to an appropriate government or law enforcement agency.

1. **Protection from Retaliation**

It is the intent of this policy to encourage employees to report fraudulent or illegal activities and there shall be no retaliation for any reports made pursuant to this policy. Any employee who believes they have been retaliated against for whistle blowing may file a complaint with either the Personnel Committee or the Clerk of Session. Any complaint of retaliation will be promptly investigated and remedial action taken when warranted. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the ordinary course of business based on valid performance-related factors.

**Please sign below to confirm you have read and understand the Whistleblower policy:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_                    \_\_\_\_\_\_\_\_\_\_\_

Employee Signature                                                    Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Employee’s typed or printed name