

## Whistleblower Policy of Unity Presbyterian Church

### **Introduction**

**Whistleblower:** a worker or volunteer who passes on information concerning wrongdoing or covert activity within their organization. The alleged wrongdoing will typically (although not necessarily) be something they have witnessed.

Unity Presbyterian Church (Unity) requires officers, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Unity, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Unity can address and correct inappropriate conduct and actions. It is the responsibility of all officers, employees and volunteers to report concerns about violations of Unity's code of ethics or suspected violations of law or regulations that govern Unity's operations. Anyone filing a written complaint concerning a suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation.

### **No Retaliation**

It is contrary to the values of Unity for anyone to retaliate against any officer, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of Unity. An employee who retaliates against someone who has reported an alleged violation of law or church policy by him or her is subject to discipline up to and including termination of employment.

### **Reporting Procedure**

Unity has an open-door policy and suggests that employees or volunteers share their questions, concerns, suggestions or complaints with their supervisor, head of staff or officers of the corporation. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Senior Pastor or an Officer of the Corporation. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to Unity's Senior Pastor or Officers of the Corporation who have the shared responsibility for ensuring that any reported violation of law or church policy is investigated. Employees or volunteers with concerns or complaints may also submit their concerns in writing directly to their supervisor, the Senior Pastor or to the Officers of the Corporation.

### **Compliance Officer**

The function of "compliance officer" at Unity rests with the Officers of the Corporation, who are responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Senior Pastor or the Officers of the Corporation will advise the Session of all complaints and their resolution and will report at least annually to the Stewardship Team on compliance activity relating to accounting or alleged financial improprieties. Investigations and resolutions will be conducted by the Senior Pastor and the Officers of the Corporation or a committee they assign, which may include outside professional support. If the allegation concerns an employee of Unity, then an elder

or deacon serving on the Human Resources Ministry Team should take part in the investigation. If the allegation concerns the Senior Pastor or a member of the Officers of the Corporation, the individual will recuse himself or herself from the investigation.

#### **Accounting and Auditing Matters**

The Senior Pastor or the Officers of the Corporation shall immediately notify the Stewardship Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

#### **Confidentiality**

Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

#### **Handling of Reported Violations**

The Senior Pastor or the Officers of the Corporation will notify the person who submitted a complaint and acknowledge receipt of the reporting of the alleged violation(s). The Senior Pastor and the Officers of the Corporation will see that all reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Policy approved by the Session of Unity Presbyterian Church on December 3, 2024.~~{Date}~~.