

WHISTLEBLOWER PROTECTION POLICY

A. Application. This Whistleblower Protection Policy applies to all staff of All Souls Church, Unitarian, Washington, DC “the Church”) whether full-time, part-time, contract, or temporary employees.

B. Reporting Credible Information. All Souls Church encourages its employees and contractors who reasonably believe that they are aware of activity by Church staff, trustees, officers, or other leaders, that appears to be illegal, fraudulent, dishonest or unethical (“Suspected Violation”) to report such information. Information shall be reported to the President of the Board of Trustees (the “Compliance Officer”), unless the report relates to the Compliance Officer, in which case the report shall be made to another member of the Board of Trustees or the Senior Minister.

Examples of actions or behavior that employees should report include :

- Fraud or deliberate error in, or misrepresentation about, the preparation, evaluation, review, or audit of any financial statement or accounting records of the Church
- Deviation from full and fair reporting of the Church’s financial condition.
- Stealing or misappropriation of the Church’s assets or the funds or assets of its donors or programs.
- Deficiencies in, or non-compliance with, the Church’s internal accounting controls.
- Suspected violation of law by any Church employee.

Anyone reporting a Suspected Violation should act in good faith, and have reasonable grounds for believing that the information shared in the report indicates that a Suspected Violation has occurred. Although the Whistleblower is not expected to prove the truth of the allegation(s) asserted in the complaint, she or he must demonstrate reasonable grounds for concern. No investigation will be made of unspecified wrongdoing or vague and overbroad allegations. The Whistleblower is not responsible for investigating the activity or for determining fault or corrective measures.

C. Investigating Information. The Compliance Officer or their designee shall promptly investigate each such report and prepare a written report to the Board of Trustees. In connection with such investigation all persons shall provide the Compliance Officer with credible information. All actions of the Compliance Officer in receiving and investigating the report and additional information shall endeavor to protect the confidentiality of all parties involved, to the extent possible consistent with the Compliance Officer’s obligations to conduct a thorough investigation, to comply with all applicable laws, and to cooperate with law enforcement authorities. If necessary, the Church’s independent auditing firm and or legal counsel will be involved in any investigation. The Church may or may not, at its discretion, report results of the investigation back to the person who made the complaint.

D. Confidentiality The Church encourages anyone reporting a Suspected Violation to identify himself or herself when making a report in order to facilitate the investigation. However, reports may be submitted anonymously. The report should include the following: What is the suspected violation? Who did the wrongdoing? When did this occur? Is it ongoing? Did it happen more than once? Where did this happen? Does anyone else know about the violation? Is anyone else involved? What enabled this to happen? Is there evidence that can be attached? Any anonymous complaint should be detailed to the greatest extent possible, as follow-up questions will not be possible, making the investigation and resolution of such complaints difficult.

E. Protection from Retaliation. No person making a report in good faith shall be subjected to retaliation, intimidation, harassment, or other adverse action for reporting information in accordance with this Policy. Any person who believes that he or she is the subject of any form of retaliation for such participation should immediately report the same as a violation of and in accordance with this Policy.

Complaints of retaliation will be promptly investigated. Any individual within the Church who retaliates against another individual who has reported a Violation in good faith or who, in good faith, has cooperated in the investigation of a Violation is subject to discipline, including termination of employment by the Board of Trustees.

F. Dissemination and Implementation of Policy. This Policy shall be disseminated in writing to all affected constituencies. By June 1, 2018, it will be included in the Personnel Policy Handbook or Manual and by January 1, 2018 it will be distributed to each staff member and posted in a prominent location with all other postings required by law.

On an annual basis, the Compliance Officer shall provide to the Board of Trustees and the Audit Committee a written report identifying all complaints reported under this Policy during the preceding year. Records of all complaints shall be maintained in accordance with All Souls' document retention policy. Any questions, concerns or suggestions regarding this Policy should be addressed to the Compliance Officer or the Board of Trustees.

Adopted by the All Souls Board of Trustees, December 13, 2017