

Board of Trustees Whistleblower Protection Policy

The Board of Trustees of the First Unitarian Church of Des Moines is committed to lawful and ethical behavior in all of its activities and requires trustees, employees and members to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties.

Reporting Responsibility

This policy is intended to encourage and enable employees and others to raise serious concerns internally so that First Unitarian Church can address and correct inappropriate conduct and actions. It is the responsibility of all board members, Councilors, employees and members to report concerns about violations of the Church's code of ethics or suspected violations of law, regulations or Board policies that govern the Church's operations.

No Retaliation

It is contrary to the values of the Church for anyone to retaliate against any board member, Councilor, employee or member who, **in good faith**, reports an ethics violation, or a suspected violation of law, regulation, fraud or Board policy governing the Church.

Board members are subject to the Board member Code of Conduct included in the Church's Governing Policies. Any Board member who retaliates against someone who has, in good faith, reported a violation is subject to review by the Board of Trustees and subject to Board action, up to and including removal from the Board. Removal from the Board requires a majority vote of the members at an annual or special meeting of the members.

Any employee who retaliates against someone who has, in good faith, reported a violation is subject to discipline up to and including termination of employment.

Any Councilor or any member who retaliates against someone who has, in good faith, reported a violation is subject to the provisions of the Church's Policy on Responsible Behavior.

Reporting Procedure

Transparency, honesty and integrity are significant values of the Church. Members are encouraged to share their questions, concerns, suggestions or complaints with the President of the Board of Trustees. Employees are encouraged to share their questions, concerns, suggestions or complaints with their supervisor and to resolve a concern through the normal grievance process. Board members, Councilors, employees and members are required to report complaints or concerns about credible suspected ethical, immoral and legal violations as well as violations of Board Governing Policies and Church Operating Policies in writing to the Church's Compliance Officer who has the responsibility to investigate all reported complaints. While written complaints may be submitted anonymously, the complainant should give strong consideration to including their name, phone number and email address in the complaint in order for the Compliance Officer to obtain sufficient details to investigate a complaint.

If the complaint is related to an accounting practice or internal control, the complaint should be reported to the *Senior Minister*. *The Senior Minister will immediately notify the Chair of the Board's Financial Oversight Committee.*

Compliance Officer

The Church's Compliance Officer will be the Director of Finance and Administration who is responsible for ensuring that all complaints about unethical or illegal conduct are investigated with due care and resolved. The Compliance Officer will advise the Senior Minister and the Board of Trustees of all complaints and their resolution.

If a complaint involves an accounting practice or internal control which is reported to the Senior Minister, the Senior Minister and the Chair of the Board's Financial Oversight Committee will investigate and recommend the resolution of the matter.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. 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.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the greatest extent possible, consistent with the need to conduct an adequate investigation. The Church does not guarantee confidentiality.

Handling of Reported Violations

The Church's Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation within ten days of receipt. The Compliance Officer will also notify the complainant of a projected timeframe for the investigation. If the investigation takes longer than projected, notification will be provided to the complainant. The complainant will be informed when the investigation is complete. This notification normally will take a general approach such as "The situation has been addressed." No information will be disclosed related to personnel matters or other matters required to be kept confidential by church policies.

The person against whom the complaint was made will be contacted during the investigation to give them the opportunity to respond and provide information as part of the due-process of the investigation. The Compliance Officer will use his/her discretion on the timing of the contact(s) with this person.

All reports will be promptly investigated and appropriate corrective action will be taken as warranted by the investigation.