

Whistleblower Policy for First Congregational Church of La Grange

First Congregational Church of La Grange (the "**Church**") requires its councilmembers, pastors, officers, employees, guests, members, and volunteers (each, a "**Church Associate**") to observe high standards of ethics in the conduct of their duties and responsibilities. As representatives of the Church, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

ARTICLE I PURPOSE

Section 1.01 The purpose of this whistleblower policy (the "**Policy**") is to:

- (a) Encourage and enable Church Associates to raise concerns regarding suspected illegal or unethical conduct or practices, or violations of the Church's policies on a confidential and, if desired, anonymous basis.
- (b) Protect Church Associates from retaliation for raising such concerns.
- (c) Establish policies and procedures for the Church to:
 - (i) receive and investigate reported concerns; and
 - (ii) address and correct inappropriate conduct and actions.

ARTICLE II REPORTING RESPONSIBILITY

Section 2.01 Reporting Responsibility. Each Church Associate has the responsibility to report in good faith any concerns about actual or suspected violations of the Church's policies or any federal, state, or municipal law or regulation governing the Church's operations (each, a "**Concern**"). Appropriate subjects to report under this Policy include but are not limited to financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices, such as:

- (a) Fraud.
- (b) Theft.
- (c) Embezzlement.
- (d) Bribery or kickbacks.
- (e) Misuse of the Church's assets.
- (f) Undisclosed conflicts of interest.

Personnel issues, such as sexual harassment or similar inappropriate conduct, are governed under the Church's Personnel and Employment Policy or under the Safe Church Policy, as the case may be.

Section 2.02 Acting in Good Faith. Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of law and/or ethical standards. Any unfounded allegation that proves to have been made maliciously, recklessly, or knowingly to be false will be viewed as a serious offense and result in disciplinary action, up to and including termination of employment or volunteer status.

ARTICLE III NO RETALIATION

Section 3.01 No Church Associate who in good faith reports a Concern or participates in a review or investigation of a Concern shall be subject to harassment, retaliation, or, in the case of an employee, adverse employment consequences because of such report or participation. This protection extends to Church Associates who report in good faith, even if the allegations are, after an investigation, not substantiated.

Section 3.02 No Church Associate will be subject to liability or retaliation for disclosing a trade secret in compliance with 18 U.S.C. §1833 either:

- (a) In confidence to a federal, state, or local government official or to an attorney solely for the purpose of reporting or investigating a Concern; or
- (b) In a complaint or other document filed in a lawsuit or other proceeding under seal.

Section 3.03 Any Church Associate who retaliates against someone who in good faith has reported or participated in a review or investigation of a Concern will be subject to discipline, up to and including termination of employment or volunteer status.

Section 3.04 Anyone who believes that a Church Associate has been subject to harassment, retaliation, or adverse employment consequences as a result of making a good faith report or participating in a review or investigation of a Concern should contact the Compliance Officer listed in Article V of this Policy.

ARTICLE IV CONFIDENTIALITY

Section 4.01 The Church encourages anyone reporting a Concern to identify themselves in order to facilitate the investigation of the Concern. However, Concerns may be submitted on a confidential and/or anonymous basis. The Church shall take reasonable steps to protect the identity of the Church Associate, and shall keep reports of Concerns confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**ARTICLE V
REPORTING PROCEDURES**

Section 5.01 Prompt Reporting. All Concerns should be reported as soon as practicable, consistent with this Policy.

Section 5.02 Reporting Concerns.

(a) Concerns should be reported to the Pastor (the "**Compliance Officer**"). When reporting Concerns, the Church Associate should describe in detail the specific facts that support the report. The report may be sent to the Compliance Officer by email or regular mail to:

Moderator of Church Council
First Congregational Church of La Grange
100 6th Avenue
La Grange, IL 60525

(b) If the Compliance Officer is the subject of the Concern or the Church Associate is not comfortable reporting the Concern to the Compliance Officer, the Concern may alternatively be reported to the Moderator of the Church Council:

Vice Moderator of Church Council
First Congregational Church of La Grange
100 6th Avenue
La Grange, IL 60525

Alternatively, Concerns can also be reported to any member of the Church Council if either or both the Compliance Officers are the subject of the Concern.

The reporting Church Associate should retain a copy of the report of the Concern and retain such report for a period of three years. Upon expiration of the three-year period, the Church Associate should destroy the record.

Section 5.03 Questions. Any questions relating to the scope, interpretation, or operation of this Policy should be directed to the Compliance Officer.

Section 5.04 Investigation of Reported Concerns.

(a) **Compliance Officer.** The Compliance Officer is responsible for:

(i) Promptly investigating or overseeing the investigation of each reported Concern.

(ii) Advising the Church Council of each reported Concern.

(iii) Reporting compliance activity to the ~~full~~ Church Council at each regularly scheduled Church Council meeting.

(b) **Acknowledgment of Receipt.** Any supervisor, manager, or Church Council member who receives a report of a Concern must promptly notify the Compliance Officer of such report in writing. The Compliance Officer shall notify the reporting individual and acknowledge receipt of each reported Concern within five business days, unless the report was submitted anonymously or no return address is provided.

(c) **Investigation.** The Compliance Officer shall conduct a prompt, discreet, and objective review or investigation based on the submitted report. A full investigation may not be possible if a report made anonymously is vague or general. If deemed necessary in his or her sole discretion or upon the recommendation of the Church Council, the Compliance Officer may engage legal counsel, accountants, or other experts to assist in the investigation. The Compliance Officer may delegate the investigation responsibilities to any Board committee or other individual, including third parties, as long as:

(i) The delegate is not a subject of the reported Concern.

(ii) The delegation does not compromise the identity of the Church Associate who reported anonymously or confidentially.

(d) **Resolution.** The Compliance Officer shall:

(i) Recommend appropriate corrective action to the Church Council, if warranted by the investigation.

(ii) Oversee the implementation of a resolution based on the determination of the Board.

(iii) Follow up with the reporting individual, if possible, for closure of the reported Concern.

(e) **Accounting and Auditing Matters.** The Compliance Officer shall immediately notify the Church Council of any Concerns regarding accounting practices, internal controls, or auditing, and shall work with the Church Council until the matter is resolved.

ARTICLE VI PERIODIC REVIEWS

Section 6.01 To ensure that the Church operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its reputation or tax-exempt status, the Church Council shall conduct periodic reviews of this Policy.

ARTICLE VII MISCELLANEOUS

Section 7.01 The Church shall retain any records related to the investigation and resolution of a reported Concern as required by the Church's Records Retention and Destruction Policy. All such records are considered privileged and strictly confidential.

Section 7.02 This Policy shall be distributed to all Church Associates. Failure to comply with the Policy may result in discipline or removal, up to and including termination of employment or office.

Section 7.03 This Policy was adopted by the Church Council at its meeting on March 22, 2023.