

WHISTLEBLOWER POLICY & PROCEDURES (Generic Example)

PURPOSE: California Law Compliance, assuring ethical Church practices and employee and volunteer protection.

DEFINITION OF A WHISTLEBLOWER

A “whistleblower” is an employee or volunteer who discloses information to a government or law enforcement agency where the employee or volunteer has reasonable cause to believe that the information discloses:

- a. A violation of a state or federal statute,
- b. A violation or noncompliance with a state or federal rule or regulation, or
- c. With reference to employee or volunteer safety or health, unsafe working conditions or work practices in the employee’s or volunteer’s work/volunteer environment.

PROTECTIONS AFFORDED TO A WHISTLEBLOWER

- a. An employer may not make, adopt, or enforce any rule, regulation, or policy preventing an employee or volunteer from being a whistleblower.
- b. An employer may not retaliate against an employee or volunteer who is a whistleblower.
- c. An employer may not retaliate against an employee or volunteer for refusing to participate in an activity that would result in a violation of state or federal statute, or a violation or noncompliance with a state or federal rule or regulation.
- d. An employer may not retaliate against an employee or volunteer for having exercised his or her rights as a whistleblower in any former employment.

Under California Labor Code Section 98.6, if an employer retaliates against a whistleblower, the employer may be required to reinstate the employee’s employment and work benefits, pay lost wages, and take other steps necessary to comply with the law.

POLICY/PROCEDURE

- a. **OUR CHURCH’s Intent.** It is the intent of OUR CHURCH to adhere to all laws and regulations that apply to the organization, and the underlying purpose of this Policy is to support the organization’s goal of legal compliance. The support of all employees or volunteers is necessary to achieving compliance with various laws and regulations.

- b. **Internal controls and operating procedures.** OUR CHURCH's internal controls and operating procedures are intended to detect, prevent or deter improper activities. However, even the best systems of control cannot provide absolute safeguards against irregularities.

Intentional and unintentional violations of laws, regulations, policies and procedures may occur and may constitute improper activities as defined by statute or violating or not complying with a state or federal rule or regulation including but not limited to corruption, malfeasance, bribery, theft, fraudulent claims, fraud, coercion, conversation, malicious prosecution, misuse of property, or willful omission to perform duty, or unsafe working conditions or work practices.

- c. **Filing a written report.** It is OUR CHURCH's policy to encourage an employee or volunteer to prepare a written report when they have reason to believe (knowledge or suspicion) OUR CHURCH or another individual or entity with whom OUR CHURCH has a business relationship (1) is violating a state or federal statute, or violating or not complying with a state or federal rule or regulation including but not limited to corruption, malfeasance, bribery, theft, fraudulent claims, fraud, coercion, conversation, malicious prosecution, misuse of property, or willful omission to perform duty, or (2) unsafe working conditions or work practices.

If you have information regarding possible violations of state or federal statutes, rules, or regulations, or violations of fiduciary responsibility by _____ Church (OUR CHURCH) employees, volunteers, or management, prepare a written report of the allegations of wrongdoing with the **OUR CHURCH** _____ and if not timely handled you may contact an appropriate governmental department or law enforcement office or you may **Call the California State Attorney General's Whistleblower Hotline at 1-800-952-5225**. The Attorney General will refer your call to the appropriate government authority for review and possible investigation. This policy in no way is intended to prohibit an employee or volunteer from reporting directly to an appropriate governmental department or law enforcement office as specified by law.

- d. **Help with filing a Whistleblower report.** If requested the _____ will help or provide help in preparing the written report documenting the alleged violation and submitting the report for processing.
- e. **Processing of a Whistleblower report.** The _____ for seeing that the report is processed timely. Within 2 working days of receipt of the Whistleblower law violation report the _____ or his designee will (1) have reviewed the report for adequate information for processing (2) confidentially obtain additional information if needed, and (3) confidentially verify the facts. Within 4 working days of receipt of the Whistleblower report the _____ will establish an

action plan for correction of the deficiency, if any, and if appropriate will advise the Senior Pastor of the Whistleblower report and proposed action.

f. OUR CHURCH Whistleblower protection.

- i. OUR CHURCH will not make, adopt, or enforce any rule, regulation, or policy preventing an employee or volunteer from being a whistleblower. OUR CHURCH will not retaliate against an employee or volunteer who is a whistleblower.
- ii. OUR CHURCH will not retaliate against an employee or volunteer for refusing to participate in an activity that would result in a violation of state or federal statute, or a violation or noncompliance with a state or federal rule or regulation.
- iii. OUR CHURCH will not retaliate against an employee or volunteer for having exercised his or her rights as a whistleblower in any former employment.

g. Posting of Whistleblower placards. The _____ will ensure California approved placards regarding the Whistleblower Law are posted according to California law.

h. Other helps.

- a. Here are some starting points to help your nonprofit design an appropriate whistleblower policy. But be sure to research your state's law on protections for whistleblowers, as the details of an appropriate policy will differ state-to-state. Start with a sample policy such as this one provided by the American Institute of Certified Public Accountants Review a Sample Whistleblower Protection Policy from the Council of Nonprofits. Review this memo for guidance on whistleblower policies and a sample whistleblower policy from the Public Counsel Law Center. - See more at: <http://www.councilofnonprofits.org/resources/resources-topic/boards-governance/whistleblower-protection-policies#sthash.oj185T2f.dpuf>
- b. www.nonprofitrisk.org/library/articles/employment091005.shtml

These samples are provided as input to assist you in developing procedures, but are not a substitute for considering the risks at your church and establishing your own policies and procedures to reduce those risks to acceptable levels. Transformation Ministries provides these as a convenience for its churches but directly states to you, the user that Transformation Ministries is not providing these to you as legal advice or even a substitute for legal advice. Use of these samples is at your own risk. Laws change and best practices change, sometimes rapidly. It is your church's responsibility to stay abreast of changes in laws and best practices. It is recommended you always consult with your attorney and/or CPA as part of the process of developing your policies and procedures.