

WHISTLEBLOWER POLICY

The whistleblower policy is intended to provide a mechanism for the reporting of illegal activity, violations of WFFMI policy or the misuse of Wichita Falls Faith Mission, Inc. (WFFMI) assets while protecting from retaliation the employees who make such reports.

1. Questionable Conduct

This policy is designed to address situations in which an employee suspects another employee has engaged in illegal acts, violations of policy or questionable conduct involving WFFMI's assets. This conduct might include but is not limited to outright theft (of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to WFFMI's auditors, or even an employee's conflict of interest that results in financial harm to WFFMI. WFFMI encourages staff to report such questionable conduct and has established a system that allows them to do so anonymously.

2. Making a Report

If an employee suspects illegal conduct, violation of policy or conduct involving misuse of WFFMI assets, he or she may report it, anonymously if the employee wishes, and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Employees can make a report to any of the following WFFMI executives at any time: chief executive officer, chief operations officer or controller. WFFMI will promptly conduct an investigation into matters reported, keeping the informant's identity as confidential as possible and consistent with our obligation to conduct a full and fair investigation.

Alternatively, employees can make a report by calling either the board chair or the treasurer.

3. No Retaliation

An employee who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any WFFMI employee is directed to immediately report it to the chief executive officer or the chief operations officer

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation. The party conducting the investigation will notify the employee of the results of the investigation.

WFFMI strongly disapproves of and will not tolerate any form of retaliation against employees who report concerns in good faith regarding WFFMI's operations. Any employee who engages in such retaliation will be subject to discipline up to and including termination.

4. Reporting Procedures

The “whistleblower” procedure is intended to describe the process through which concerns about possible illegal conduct, violation of policy or misuse of WFFMI assets are handled pursuant to WFFMI’s whistleblower policy.

- A. An employee makes a report in person to an WFFMI executive, or anonymously to the board chair or the treasurer.
- B. The report is promptly reviewed by the chief executive, as well as the board chair, to determine whether the report constitutes a complaint or a non-complaint, unless one of them is allegedly involved in the misconduct, in which the case the report should be reviewed by only one of them. (If both of them are alleged to be involved, the report should go directly to the treasurer.)
 - A *complaint* means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of WFFMI’s Conflict of Interest Policy that results in a financial harm to WFFMI; or (iv) a claim of retaliation against any employee making a good-faith report regarding any of the preceding matters.
 - A *non-complaint* means a report of any other matter not involving a misuse of WFFMI’s assets.
- C. If the report is deemed to be a complaint, it will be promptly investigated and forwarded to the treasurer. If the report is deemed to be a non-complaint, it will be referred to the appropriate executive or manager for follow-up. Some non-complaints may involve serious matters and may require prompt investigation but may nevertheless not involve misuse of WFFMI’s assets.
- D. Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the employee making the complaint. A written report of the outcome of each investigation is prepared and delivered to the treasurer.
- E. The treasurer decides whether the report involves a matter that is material. If it is deemed material, it is reviewed by the board, which may forward it for disposition to senior management to take actions to resolve the situation. If the report is deemed nonmaterial, it is not reviewed by the board but is instead addressed by the controller, as appropriate.

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